



UNITED STATES DEPARTMENT OF EDUCATION  
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES

Date: August 13, 2020

DCL-20-02

Dear Colleagues,

The Rehabilitation Services Administration (RSA) is transmitting a copy of the Vocational Rehabilitation Financial Report (RSA-17) and instructions for completing the form for the State Vocational Rehabilitation (VR) Services program. The Office of Management and Budget (OMB) has approved this form (OMB Control No. 1820-0017) through August 31, 2023.

The RSA-17 collects data on VR program activities for agencies funded under the Rehabilitation Act of 1973 (Rehabilitation Act), as amended by title IV of the Workforce Innovation and Opportunity Act (WIOA). RSA uses the data to evaluate and monitor the financial and programmatic performance of VR agencies. The RSA-17 captures:

- Federal and non-Federal administrative expenditures for the VR program;
- Federal and non-Federal expenditures for Services to Groups;
- Federal and non-Federal American Job Center Infrastructure expenditures;
- Receipt, use, and/or transfer of VR program income;
- Financial data necessary to ensure Federal award requirements are met (e.g., those for match, maintenance of effort, and the reservation of funds for the provision of pre-employment transition services); and
- Obligations and disbursements that occurred during the period of the award.

The data collected via the RSA-17 are necessary to ensure Federal requirements imposed by the Rehabilitation Act and its implementing Federal regulations are satisfied. The attached document shows the applicable portions of the Rehabilitation Act that necessitate the reporting of the data collected by the RSA-17.

The RSA-17 will be effective for the VR program for new VR grant awards issued on or after October 1, 2020 (Federal fiscal year (FFY) 2021). The RSA-17 form will replace the RSA-2 and SF-425 submissions for these awards. The RSA-17 will collect quarterly cumulative VR financial data on an award-by-award basis.

400 MARYLAND AVE. S.W., WASHINGTON, DC 20202-2600

[www.ed.gov](http://www.ed.gov)

*The Department of Education's mission is to promote student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equal access.*

Forms must be submitted electronically through the RSA Management Information System. To enter data into this form online, visit <https://rsa.ed.gov>. To enter data, individuals must have a user ID. If you do not have a user ID, the procedures for obtaining one are located at:

<https://rsa.ed.gov/help/technical-support>

If you have any questions about completing the RSA-17, please contact the RSA Financial Management Specialist assigned to your agency.

Sincerely,

/S/

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Mark Schultz  
Commissioner, Rehabilitation Services Administration  
Delegated the authority to perform  
the functions and duties of the Assistant Secretary  
for the Office of Special Education and Rehabilitative Services

Attachment

<b>VOCATIONAL REHABILITATION FINANCIAL REPORT (RSA-17)</b>		
<b>A. Grant Award Information</b>		
1. Federal Grant Award Number*	2. Federal Fiscal Year*	3. Grant Period (From/To)*
4. Recipient Organization*		
5. Basis of Accounting <input type="checkbox"/> Accrual <input type="checkbox"/> Cash	6. Reporting Period End Date*	7. Final Report
8. DUNS Number*	9. Recipient Account Number or Identifying Number*	
<b>B. Federal Funds</b>		<b>Amount</b>
10. Total Federal Funds Awarded*		
11. Federal Cash Receipts		
12. Federal Cash Disbursements		
13. Federal Cash on Hand*		
14. Federal Share of Allowable Expenditures		
15. Federal Funds Expended for the Provision of Pre-Employment Transition Services (not including expenditures for these services incurred with program income)		
16. Federal Share for Establishment of Facilities for CRP Purposes		
17. Federal Share for Construction of Facilities for CRP Purposes		
18. Federal Share of Allowable Unliquidated Obligations		
19. Total Federal Share*		
20. Unobligated Balance of Federal Funds*		
<b>C. Federal Program Income</b>		<b>Amount</b>
21. Total Federal Program Income Received		
22. Program Income Expended Under VR Program in Accordance with the Addition Alternative		
23. VR SSA Payments Transferred to the State Independent Living Services Program		
24. VR SSA Payments Transferred to the Independent Living Services for Older Individuals who are Blind Program		
25. VR SSA Payments Transferred to the Client Assistance Program		
26. VR SSA Payments Transferred to the State Supported Employment Services Program		
27. Unexpended Program Income*		
<b>D. Reporting Non-Federal Share in the FFY of Appropriation (1st - 4th Qtr.)</b>		<b>Amount</b>
28. Total Non-Federal Share of Allowable Expenditures (1st - 4th Qtr.)		
29. Non-Federal Share of Allowable Unliquidated Obligations (1st - 4th Qtr.)		
30. Non-Federal Share for Establishment of Facilities for CRP Purposes (1st - 4th Qtr.)		
31. Non-Federal Share for Construction of Facilities for CRP Purposes (1st- 4th Qtr.)		
<b>E. Reporting Non-Federal Share in the Carryover Year (5th - 8th Qtr.)</b>		<b>Amount</b>
32. Non-Federal Expenditures for Allowable Unliquidated Obligations Reported on the 4th Quarter Report, Line 29, Liquidated After the 4th Quarter (5th - 8th Qtr.)		
33. Additional New Non-Federal Expenditures (5th - 8th Qtr.)		
34. Non-Federal Share for Establishment of Facilities for CRP Purposes (5th - 8th Qtr.)		
35. Non-Federal Share for Construction of Facilities for CRP Purposes (5th - 8th Qtr.)		

\*Data entry is not required.

Expiration: 08/31/2023

<b>F. Indirect Expenses</b>						
36. Federal Cognizant Agency for Indirect Costs:						
a. Type	b. Rate	c. Period From	d. Period To	e. Base	f. Amount Charged*	g. Federal Share
			h. Totals*			
<b>G. Federal and Non-Federal Expenditures (Include Program Income — Do NOT Include Unliquidated Obligations)</b>						<b>Amount</b>
37. Administrative Expenditures						
38. Expenditures Incurred for the Provision of Pre-employment Transition Services by Agency Staff Only*						
a. Required and Coordination Pre-employment Transition Services Provided by Agency Staff Only						
b. Authorized Pre-employment Transition Services Provided by Agency Staff Only						
39. Services to Groups*						
a. Establishment, Development, or Improvement of CRP*						
b. Telecommunication Systems						
c. Special Services to Provide Nonvisual Access to Information						
d. Technical Assistance to Businesses						
e. Business Enterprise Program (Randolph-Sheppard Program)						
f. Transition Consultation and Technical Assistance						
g. Transition Services to Youth and Students						
h. Establishment, Development, or Improvement of Assistive Technology						
i. Support for Advanced Training						
40. American Job Center Infrastructure Expenditures						
41. Total Innovation and Expansion (I&E) Expenditures						
a. I&E Expenditures Supporting State Rehabilitation Council Resource Plan						
b. I&E Expenditures Supporting Statewide Independent Living Council Resource Plan						
<b>H. Remarks</b>						
Remarks						
<b>I. 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)</b>						
42. Name and Title of Authorized Certifying Official						
43. Telephone (Area code, number, and extension)						
44. Email Address						
45. Signature of Authorized Certifying Official						
46. Date Report Submitted (Month, day, year)						

\*Data entry is not required.

**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 Office of Management and Budget (OMB) Control Number. The valid OMB control number for this information collection is 0820-0017. Public reporting burden for this collection of information is estimated to average 32.67 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. The obligation to respond to this collection is required to obtain or retain a benefit. If you have comments or concerns regarding the status of your individual submission of this form, please contact David Steele at (202) 245-6520.

## I. General Information

The RSA-17 is a cumulative report that captures the financial status of a grant award at a specific point in time. Grantees use the form to report cumulative expenses that are calculated by adding all expenses from the beginning of the period of performance for the award (i.e., beginning of the reporting period) to the end of the reporting period specified on the RSA-17.

Agencies are required to maintain supporting documentation to substantiate the financial data reported on the RSA-17, as is true for any financial reports submitted by the grantee (2 C.F.R. § 200.302(a)). Additionally, the agency's financial and accounting systems must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award (Id.).

The RSA-17 will be available online the next working day after the end date of the reporting period. A grantee is required to submit an RSA-17 report quarterly for every grant award's period of performance, regardless of whether expenses were incurred during any particular quarterly reporting period. If expenses were not incurred during a particular quarter of the period of performance, the grantee should report a zero for the appropriate line items.

Forms must be submitted electronically through the RSA Management Information System (RSAMIS). In addition, grantees should maintain a hardcopy of the report, signed by the certifying official, for verification purposes.

To enter data into this form online, visit <https://rsa.ed.gov>. To enter data, individuals must have a user ID. If you do not have a user ID, the procedures for obtaining one are located at:

<https://rsa.ed.gov/help/technical-support>

Agencies are responsible for having internal controls necessary to ensure RSA-17 data are accurate and reliable upon submission to RSA. Agencies may request, through the RSAMIS, that an RSA-17 report be opened for revision. The RSA Financial Management Specialist assigned to the agency will review the request and, if necessary, place the form in an edit status to permit the grantee to make changes. *It is particularly important that an agency revise its 4<sup>th</sup> quarter RSA-17 report if any accounting adjustments made after the report has been submitted change the amounts reported as of the end of the 4<sup>th</sup> quarter reporting period. For example, sometimes agencies may make accounting adjustments using journal vouchers to reassign expenditures, already reported in a prior period, to another funding source (e.g., Federal or State). These adjustments after the expenditure has been reported would require revisions to the previously submitted financial reports based upon when the obligation or expenditure was incurred.*

If any of the information in pre-populated or calculated data fields is inaccurate, please contact the RSA Financial Management Specialist assigned to your agency.

Questions regarding the RSA-17 report or instructions may be sent to [RSAfiscal@ed.gov](mailto:RSAfiscal@ed.gov) or mailed to:

U.S. Department of Education  
Rehabilitation Services Administration  
Attn: David Steele  
Potomac Center Plaza  
400 Maryland Avenue, SW  
Washington, DC 20202-2800

## II. Definitions and Technical Assistance

- A. Allowable Cost — A cost incurred by a grantee that is (1) reasonable and necessary for the performance of the award; (2) allocable; (3) in conformance with any limitations or exclusions set forth in the Uniform Guidance; (4) consistent with regulations, policies, and procedures of the grantee for both Federally-supported and other activities of the organization; (5) accorded consistent treatment as a direct or indirect cost; (6) determined in accordance with generally accepted accounting principles; and (7) not included as a cost in any other Federally-supported award (unless specifically authorized by statute) (2 C.F.R. § 200.403). Only allowable VR program costs are to be reported on the RSA-17.
- B. Applicable Credits — Applicable credits are those receipts or reduction-of-expenditure type transactions that offset or reduce expense items allocable to the Federal award as direct or indirect (i.e., facilities and administration (F&A)) costs. Examples of such transactions include purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates, and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the non-Federal entity relate to allowable costs, they must be credited to the Federal award either as a cost reduction or a cash refund (2 C.F.R. § 200.406(a)). The applicable credit must be applied to the Federal fiscal year (FFY) from which the initial cost expenditure was made.

*If the initial expense was paid with non-Federal funds, the applicable credit should be applied to the fund from which the initial expenditure was made (in other words, non-Federal funds). For expenses funded by both non-Federal and Federal funds, the credit should be applied to each funding source in proportion to the initial amounts paid.*

- C. Carryover — The unobligated balance of authorized Federal funds that a grantee may obligate and expend in a subsequent FFY provided the grantee met the matching requirements by the end of the FFY of appropriation (Section 19 of the Rehabilitation Act of 1973, as amended (Rehabilitation Act) and 34 C.F.R. § 361.64).

Section 19(a)(1) of the Rehabilitation Act *permits grantees to carry over Federal funds for obligation and expenditure in the subsequent FFY provided certain conditions are met*, as described further below. This means that grantees may carry over the unobligated balance of Federal VR funds for one FFY beyond the FFY of appropriation

so long as the conditions of Section 19 of the Rehabilitation Act were satisfied. For example, the FFY of appropriation for FFY 2021 awards begin on October 1, 2020 and will end on September 30, 2021. The carryover period for FFY 2021 awards will start on October 1, 2021 and will end on September 30, 2022.

To carry over Federal funds into the subsequent FFY for obligation and liquidation, grantees must:

1. Have an unobligated balance of Federal funds at the end of the FFY of appropriation; and
  2. Have satisfied the applicable non-Federal share requirement by the end of the FFY of appropriation for:
    - a. the Federal funds obligated or liquidated during the FFY of appropriation; and
    - b. the unobligated balance of Federal funds to be carried over to the subsequent FFY.
- D. Disbursement — the act of paying out money.
- E. Expenditures — charges made by a non-Federal entity to a project or program for which a Federal award was received. In accordance with 2 C.F.R. § 200.34:
- (a) The charges may be reported on a cash or accrual basis if the methodology is disclosed and is consistently applied.
  - (b) For reports prepared on a cash basis, expenditures are the sum of:
    - (1) Cash disbursements for direct charges for property and services;
    - (2) The amount of indirect expense charged;
    - (3) The value of third-party in-kind contributions applied; and
    - (4) The amount of cash advance payments and payments made to subrecipients.
  - (c) For reports prepared on an accrual basis, expenditures are the sum of:
    - (1) Cash disbursements for direct charges for property and services;
    - (2) The amount of indirect expense incurred;
    - (3) The value of third-party in-kind contributions applied; and

- (4) The net increase or decrease in the amounts owed by the non-Federal entity for:
  - (i) Goods and other property received;
  - (ii) Services performed by employees, contractors, subrecipients, and other payees; and
  - (iii) Programs for which no current services or performance are required such as annuities, insurance claims, or other benefit payments.

Note: *References to subrecipients in the definition above are not applicable to the VR program since there is no authority under the Rehabilitation Act or its implementing regulations for subawarding, also known as subgranting (34 C.F.R. § 76.50). Additionally, third-party in-kind contributions are not an allowable source of non-Federal share under the VR program and, therefore, should not be reported as non-Federal expenditures (34 C.F.R. § 361.60(b)(2)).*

For financial reports prepared on a cash basis, expenditures are the sum of actual cash disbursements for direct charges for goods and services and the amount of indirect expense charged.

For financial reports prepared on an accrual basis, expenditures are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, and the net increase (or decrease) in the amounts owed by the grantee for goods and other property received, for services performed by employees, and contractors.

- F. Federal Fiscal Year (FFY) of Appropriation — The FFY of appropriation is the FFY for which Congress appropriated funds to the U.S. Department of Education (Department) from which the Department awards program grants, specifically the period from October 1 through September 30. For example, the FFY 2020 State Vocational Rehabilitation Services (VR) grants were made from the 2020 FFY of appropriation, which covers the period of October 1, 2019 through September 30, 2020.
- G. Liquidation — The issuance of payment for an obligation (see 2 C.F.R. § 200.97).
- H. Obligations — When used in connection with a non-Federal entity's utilization of funds under a Federal award, obligations are orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period (2 C.F.R. § 200.71). There is no authority for subawards, as defined in 2 C.F.R. § 200.92, under the VR program. Additionally, the future period in which obligations may be liquidated is limited by Federal requirements and the terms and conditions applicable to the award.

Education Department General Administrative Regulations (EDGAR) at 34 C.F.R. § 76.707 provide additional guidance regarding when obligations are made.

For example, travel is considered obligated when the travel is taken, and personnel expenditures for State agency employees are considered obligated when the employee performs the services. In determining when an obligation is made, agencies must also follow their State laws, regulations, and policies and procedures, as applicable.

If the grantee has not met the requirements of Section 19 of the Rehabilitation Act to carry over Federal funds for obligation and expenditure in the subsequent fiscal year, the grantee must incur all obligations, for which it has provided sufficient match funds, by the end of the FFY of appropriation (i.e., September 30). In this circumstance, the period of performance and the FFY of appropriation are the same.

If the grantee has met the carryover requirements by the end of the FFY of appropriation, the period of performance will be extended to include the carryover period (subsequent FFY). This will enable the grantee to incur new obligations against Federal award funds during the carryover period, as indicated by the revised period of performance on the Grant Award Notification (GAN). In other words, in this circumstance, the period of performance covers two FFYs – the FFY of appropriation plus the carryover year.

- I. Period of Performance — The time during which the non-Federal entity (grantee) may incur new obligations to carry out the work authorized under the Federal award (2 C.F.R. § 200.77). The Department, as the Federal awarding agency, must include start and end dates of the period of performance in the Federal award. For purposes of the Department’s GANs, the period of performance is referred to as the Federal Funding Period (Box 6 of the GAN).
- J. Program Income — Program income means gross income received by the grantee that is directly generated by an allowable activity supported under the VR program or earned as a result of the Federal award during the period of performance as defined in 2 C.F.R. § 200.80 (34 C.F.R. § 361.63). *Program income cannot be used to meet the non-Federal share requirement* (34 C.F.R. § 361.63(c)(4)). Sources of program income include, but are not limited to:
  - Payments from the Social Security Administration (SSA) for assisting SSA beneficiaries and recipients to achieve employment outcomes, including the Cost Reimbursement and Ticket programs;
  - Payments received from workers’ compensation funds; payments received from insurers, consumers, or others for services to defray part or all of the costs of services provided to particular individuals; and
  - Income generated by a State-operated community rehabilitation program for activities authorized under this part (34 C.F.R. § 361.63(b)).

*Refunds and rebates are not program income* (2 C.F.R. § 200.80).

*In accordance with 34 C.F.R. § 361.63(c)(3)(ii), “to 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.” Program income received in the VR program and transferred to an allowable program is considered disbursed for purposes of the VR program.*

- K. **Reporting Period** — The time period for which the grantee reports financial information on any given report. For example, for purposes of the 4<sup>th</sup> quarter report, the reporting period covers the period from October 1 through September 30.
- L. **Unliquidated Obligations** — For financial reports prepared on a cash basis, unliquidated obligations are obligations incurred by the non-Federal entity that have not been paid (in other words, liquidated). For reports prepared on an accrual expenditure basis, these are obligations incurred by the non-Federal entity for which an expenditure has not been recorded (2 C.F.R. § 200.97).
- M. **Unobligated Balance** — The portion of Federal funds awarded by the Rehabilitation Services Administration (RSA) that has not been obligated by the grantee and is determined by deducting the cumulative obligations from the Federal funds awarded (2 C.F.R. § 200.98).

### III. Form Instructions

#### A. Grant Award Information

1. **Federal Grant Award Number:**

- Data entry is not required.

The grantee’s grant award number listed in Box 2 of the GAN is the default entry. The Uniform Guidance refers to the grant award number as the Federal Award Identification Number (FAIN).

2. **Federal Fiscal Year:**

- Data entry is not required.

The FFY of appropriation as listed in Box 2 of the GAN is the default entry.

3. **Grant Period (From/To):**

- Data entry is not required.

The Federal Funding Period in Box 6 of the GAN is the default entry. This data element represents the period for which the funds were awarded (34 C.F.R. § 77.1(c)). The Uniform Guidance uses the term “period of performance” rather than “grant period.” Period of performance is defined in

2 C.F.R. § 200.77 in a manner like the EDGAR definition of “grant period”. A grantee may neither obligate nor pay expenditures for costs incurred prior to the start of the period of performance. For example, the cost for VR services provided to a consumer prior to the start of the period of performance for a grant award may not be charged to that grant award. Rather, those obligations must be charged to the prior grant award. Additionally, a grantee may not obligate award funds after the end of the period of performance for a grant award.

During the FFY of appropriation, the Federal Funding Period listed in Box 6 of the GAN will be from October 1 to September 30 of that FFY. This represents the one-year period for which the award is made and in which the grantee may incur new obligations against the award. Section 19(a)(1) of the Rehabilitation Act *permits grantees to carry over Federal funds for obligation and expenditure in the subsequent FFY provided certain conditions are met*, as described further below. This means that grantees may carry over the unobligated balance of Federal funds for one FFY beyond the FFY of appropriation so long as the conditions of Section 19 of the Rehabilitation Act were satisfied. For example, the FFY of appropriation for FFY 2018 awards began on October 1, 2017 and ended on September 30, 2018. The carryover period for FFY 2018 awards started on October 1, 2018 and ended on September 30, 2019. To carry over Federal funds into the subsequent FFY for obligation and liquidation, grantees must:

- a. Have an unobligated balance of Federal funds at the end of the FFY of appropriation (i.e., on September 30, 2018); and
- b. Have satisfied the applicable non-Federal share requirement by the end of the FFY of appropriation (i.e., FFY 2018) for:
  1. the Federal funds obligated or liquidated during the FFY of appropriation; and
  2. the unobligated balance of Federal funds to be carried over to the subsequent FFY.

Upon submission of the grantee’s 4<sup>th</sup> quarter RSA-17 (which is for the reporting period ending September 30 of the FFY of appropriation), an RSA Financial Management Specialist will review the grantee’s report to determine whether the grantee met the requirements necessary to carry over funds for obligation and liquidation in the subsequent FFY. If the grantee met the requirements of Section 19 of the Rehabilitation Act to carry over funds, RSA will process an administrative change to the current GAN extending the period of performance to include the carryover period. Upon completion of RSA’s administrative action, the grantee will receive a notice of a revised GAN with the revised period of performance that includes the carryover period.

Unless the Department authorizes an extension for the carryover period consistent with the requirements of Section 19 of the Rehabilitation Act, a non-Federal

entity must liquidate all obligations incurred under the Federal award not later than 90 calendar days after the end date of the period of performance, as specified on the GAN (2 C.F.R. § 200.343(b)).

4. Recipient Organization:

- Data entry is not required.

The organization's name and address listed in Box 1 of the GAN is the default entry.

5. Basis of Accounting:

Specify whether the grantee used a cash or accrual basis for recording Federal and non-Federal grant award transactions that form the basis for the financial data submitted on the RSA-17.

For cash basis accounting, expenses are recorded when they are paid. The transaction remains at the obligation stage until the liability is eliminated by the disbursement of cash (in other words, the liquidation of the obligation).

Accrued expenditures are recorded when goods or services are received, regardless of when cash is received or paid. The accrual method of accounting elevates an obligation to an expenditure once the liability to pay has been created, as opposed to when the expenditure is actually paid.

A grantee must report using either a cash or accrual basis of accounting. However, if a grantee changes from one basis of accounting to another, the grantee must inform RSA of the change. To ensure grantees are not utilizing separate bases of accounting for reports covering the same period of performance, changes to an agency's basis of accounting should coincide with the end of the period of performance for the grant award, thereby ensuring consistency for the entire period of performance.

6. Reporting Period End Date:

- Data entry is not required.

The default reporting period end date corresponds with the end of the required quarterly reporting period. The period covered is always the beginning date of the grant through the end of the reporting period. Therefore, the RSA-17 collects cumulative data for the period of performance. An example is included in the table below:

<b>Reporting Period – FFY 2021 Award</b>	<b>Reporting Period End Date</b>	<b>Quarter</b>
October 1, 2020 – December 31, 2020	December 31, 2020	1
January 1, 2021 – March 31, 2021	March 31, 2021	2
April 1, 2021 – June 30, 2021	June 30, 2021	3
July 1, 2021 – September 30, 2021	September 30, 2021	4
*October 1, 2021 – December 31, 2021	December 30, 2021	5
*January 1, 2022 – March 31, 2022	March 31, 2022	6
*April 1, 2022 – June 30, 2022	June 30, 2022	7
*July 1, 2022 – September 30, 2022	September 30, 2022	8

\*These reports are to be used only if the grantee has met the requirements of Section 19 of the Rehabilitation Act necessary to carry over Federal funds for obligation and expenditure in the succeeding FFY.

The RSA-17 reports must be submitted:

- 30 calendar days after the end of the reporting period if the report is *not* the final report; and
- 90 calendar days after the end of the reporting period if the report is the final report (2 C.F.R. § 200.328(b)(1)).

If RSA has approved a late liquidation request, the final RSA-17 report will be due 90 days after the end date of the approved liquidation period.

7. Final Report:

Check the Final Report box if the report being submitted is the grantee’s final report for the period of performance. The grantee submits the final RSA-17 report for the reporting period in which the Reporting Period End Date (line 6) is the same as the end of the period of performance.

Please refer to the example table in the instructions for line 6 above.

- For a grantee who has obligated all its FFY 2021 Federal funds by September 30, 2021, or has not met the requirements to carry over such funds, the Reporting Period End Date and the end of the period of performance would both occur on September 30, 2021. In this case, the 4th quarter report for the period ending September 30, 2021, would be the final report.
- For a grantee who has met the carry over requirements for the FFY 2021 grant award and RSA has extended the period of performance for that award, the Reporting Period End Date and the end of the period of performance would both occur on September 30, 2022. In this case, the FFY 2021 8th quarter report for the period ending September 30, 2022, would be the final report and

would be due December 30, 2022 - 90 days after the end of the period of performance for the FFY 2021 grant award (including the carryover period).

Also see the definitions of “Obligations” and “Period of Performance” in the definitions section.

8. DUNS Number:

- Data entry is not required.

The Data Universal Numbering System (DUNS) number is a unique nine-character number that identifies the grantee’s organization (<http://www.dnb.com>). The DUNS number associated with the Federal Grant Award Number, line 1, in the Department’s Grant Management System (G5) is the default entry. This is the DUNS number listed in Box 8 of the GAN. The DUNS number must be active and currently registered with the System for Award Management (SAM) (<https://www.sam.gov>). The DUNS and SAM systems are not managed by the Department.

9. Recipient Account Number or Identifying Number:

- This data element is optional.
- Data entry is limited to 30 characters.

Enter an account number or other identifying number, if any, assigned by the grantee to the award. This number, if assigned by the grantee, is for the grantee’s own administrative use only and is not required by the Department or RSA.

**B. Federal Funds**

10. Total Federal Funds Awarded:

- Data entry is not required.

This data element represents the total amount of Federal funds awarded by the Department to the grantee for the specific FFY as of the end of the reporting period. The amount listed may change due to award adjustments that could reflect funds awarded by continuing resolutions, reductions for maintenance of effort shortfalls required by statute, grantee-requested inter-agency transfers or deobligations, and/or the reallocation or relinquishment of Federal funds.

11. Federal Cash Receipts:

Enter the cumulative amount of Federal grant funds that the grantee has drawn down and received from the amount awarded as listed above on line 10, Total Federal Funds Awarded, per G5. This amount (Federal cash receipts) is obtained

by running a G5 External Award Activity Report (<https://www.g5.gov>) using date parameters.

- The date parameters entered in G5 will be the start date of the award and the reporting period end date.
- For final reports, the date parameters entered in G5 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.

Grantees may want to maintain copies of the G5 External Award Activity Reports as supporting documentation that verifies the accuracy of the amount reported. Grantees should not include requests for drawdowns that were not received during the reporting period.

12. Federal Cash Disbursements:

Enter the cumulative amount of actual disbursements made by the grantee from the Federal VR funds drawn down and received during the reporting period from line 11, Federal Cash Receipts. 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 payments made to contractors/vendors.

13. Federal Cash on Hand (line 11 minus line 12):

- Data entry is not required.

Because fiscal data elements from the SF-425 have been incorporated into this revised RSA-17, VR agencies will no longer need to submit SF-425s for the VR program after submission of the final SF-425 for FFY 2021. However, it is essential that we maintain consistency between data elements previously collected through the SF-425 and now through this revised RSA-17. In order to ensure consistency with OMB's instructions for SF-425s which this data element mirrors, if more than three business days of cash are on hand, grantees must provide an explanation on line 40, Remarks, as to why the drawdown was made prematurely or other reasons for the excess cash. Grantees must minimize the time elapsing between drawdown of Federal funds and disbursement by the grantee in accordance with Cash Management Improvement Act (CMIA) requirements and Department guidance.

14. Federal Share of Allowable Expenditures:

Enter the total amount of allowable expenditures incurred with Federal VR funds (also known as Federal expenditures). *Do not include expenditures incurred with*

*program income (e.g., program income received as SSA reimbursements for VR services provided to SSA recipients and beneficiaries) received by the grantee on this line. Such program income expenditures will be reported in Section C, Federal Program Income.*

- 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.

*Grantees must include the total of all allowable Federal VR fund expenditures incurred, as reported on lines 15, 16 and 17. For example, grantees must report the amount expended on pre-employment transition services (which is reported on line 14 as part of the total of Federal Share of Allowable Expenditures) separately in line 15, Federal Funds Expended for the Provision of Pre-Employment Transition Services.*

15. Federal Funds Expended for the Provision of Pre-Employment Transition Services (not including expenditures for these services incurred with program income):

Enter the total amount of allowable Federal expenditures, included in line 14, Federal Share of Expenditures, for the provision of pre-employment transition services to students with disabilities who are potentially eligible or eligible for the VR program. Include all Federal expenditures for pre-employment transition services whether provided by agency staff or purchased. Only include Federal VR funds that were expended for pre-employment transition services activities described in Section 113 of the Rehabilitation Act. *Do not include any Federal unliquidated obligations which are reported separately on line 18, Federal Share of Allowable Unliquidated Obligations.*

Each State must reserve and expend at least 15 percent of its Federal VR allotment received under Section 110 of the Rehabilitation Act for the provision of pre-employment transition services to students with disabilities under Section 113 of the Rehabilitation Act (Section 110(d)(1)).

It is important to note that the reservation and expenditure of funds requirement for the provision of pre-employment transition services is a State requirement, not an agency-specific requirement. Therefore, if one VR agency in a State in which there are two such agencies reserves and expends at least 15 percent of the State's

VR allotment on the provision of pre-employment transition services, the State will have satisfied the requirement even if the other agency reserved and expended no such funds. It is essential that both VR agencies in a State coordinate with each other to ensure State compliance with this requirement.

RSA will evaluate a State's compliance with the requirements of Sections 110(d)(1) and 113(a) of the Rehabilitation Act by determining, *based on a State's matched funds*, whether a State reserved *and* expended at least 15 percent of the State's 4<sup>th</sup> quarter grant award amount or at least 15 percent of the amount of Federal funds that it had matched by the end of the FFY of appropriation, whichever is less.

16. Federal Share for Establishment of Facilities for CRP Purposes:

Enter the Federal share of allowable expenditures incurred for the establishment of facilities for Community Rehabilitation Program (CRP) purposes, which was also included in the total amount of Federal expenditures reported on line 14, Federal Share of Expenditures. Include only those Federal expenditures on line 16 for activities that would meet the definition of "establishment of a facility for a public or nonprofit community rehabilitation program" at 34 C.F.R. § 361.5(c)(17). Do not include expenditures for staffing or other costs associated with establishment projects, such as those additional costs included in the definition of "establishment, development, or improvement of a public or nonprofit community rehabilitation program" at 34 C.F.R. § 361.5(c)(16). If no funds were used for this purpose during the reporting period, enter zero on this line.

17. Federal Share for Construction of Facilities for CRP Purposes:

Enter the Federal share of allowable expenditures incurred for the construction of facilities for CRP purposes, which was also included on line 14, Federal Share of Expenditures. Only include those expenditures, paid with Federal funds, for activities that would meet the definition of "construction of a facility for a public or nonprofit community rehabilitation program" at 34 C.F.R. § 361.5(c)(10). Do not include expenditures for staffing or other costs associated with establishment projects, such as those additional costs included in the definition of "establishment, development, or improvement of a public or nonprofit community rehabilitation program" at 34 C.F.R. § 361.5(c)(16). If no funds were used for this purpose during the reporting period, enter zero on this line.

18. Federal Share of Unliquidated Obligations:

Enter the Federal portion of allowable unliquidated obligations incurred by the grantee. Unliquidated obligations include orders placed for property and services, contracts, and similar transactions during a given period that require payment by the grantee but have not yet been paid or charged to the VR grant award. These include direct and indirect obligations for goods and services incurred by the

grantee, as well as amounts due to contractors/vendors. When submitting a final RSA-17 report, this data element should be zero because all obligations must be liquidated prior to the submission of the final financial reports and grant closure.

*Do not include on line 18:*

- expenditures reported on line 12, Federal Cash Disbursements;
- expenditures reported on line 14, Federal Share of Allowable Expenditures; and
- future fund commitments for which an obligation or expense has not been incurred in accordance with 34 C.F.R. § 76.707.

Grantees have 90 days from the end of the period of performance to liquidate Federal obligations (2 C.F.R. § 200.343(b)). If grantees are unable to liquidate all obligations within the liquidation period, 90 days after the period of performance ends, grantees must submit a late liquidation request in accordance with the Department's guidance. If approved, the grantee must liquidate the approved obligations and submit the final report within 90 days after the approved late liquidation extension date.

19. Total Federal Share (sum of lines 14 and 18):

- Data entry is not required.

20. Unobligated Balance of Federal Funds (line10 minus line 19):

- Data entry is not required. This data element is calculated automatically.

For the final report, this figure represents the amount of Federal VR funds awarded that the grantee did not obligate or draw down.

**C. Federal Program Income**

21. Total Federal Program Income Received:

Enter the total amount of program income received by the grantee under the VR program as of the end of the reporting period. *All program income received by the VR program is to be reported as Federal program income earned. This means that grantees must report, and use, program income earned under the VR program as an addition to the Federal grant funds received under the VR program (34 C.F.R. § 361.63(c)(3)(i)). In other words, grantees may not use program income to reduce the amount of the Federal VR award.*

Program income is considered received in the FFY in which the grantee receives the funds (34 C.F.R. § 361.63 and 2 C.F.R. § 200.80). Therefore, the amount reported should not change after the grantee submits its 4th quarter report for the

FFY of appropriation in which the program income is received. Any program income received during the subsequent FFY, even if the agency is operating under a carryover year from the prior FFY's grant award, must be reported on the RSA-17 for the next FFY's grant award.

While the program income received by the VR grantee from the Social Security Administration (SSA) is entered on line 21, the expenditure of the program income is reported below on lines 22 through 26 as appropriate. For example, if the VR program receives \$100,000 in SSA payments and expends those funds in the VR program, the VR grantee must include the \$100,000 on line 21 and then report the expenditure of those on line 22.

A VR grantee may choose to transfer SSA payments received by the VR program to certain formula grant programs funded under the Rehabilitation Act, as permitted by Section 108 of the Rehabilitation Act and 34 C.F.R. § 361.63(c)(2). The authority to transfer program income received from SSA in accordance with Section 108 of the Rehabilitation Act and 34 C.F.R. § 361.63(c)(2) is unique only to program income received from SSA. *There is no legal authority for the VR agency to transfer other forms of program income earned under the VR program to another program for that program's use.* Each program receiving SSA payments for its use must report the funds as program income received for that program.

For example, if the VR program receives \$100,000 in SSA payments, but transfers the entire amount to the Independent Living for Older Individuals who are Blind (OIB) program, the VR program must report the receipt of the \$100,000 on line 21 and the expenditure of those funds under line 24 below. In so doing, the VR program would report that the funds were "expended" by reporting the transfer on line 24, VR SSA Payments Transferred to the Independent Living Services for Older Individuals who are Blind Program. In addition, in this example, the OIB program would report the program income on its SF-425 line 10l as received, report the program income as transferred from the VR program in the Remarks section on line 12, Remarks, on its own SF-425.

Program income from SSA payments transferred to other eligible programs is restricted to the grant award year that corresponds to the FFY of appropriation in which it was received in the VR program. For example, SSA payments received in the VR program in FFY 2021 may be transferred to the OIB program for expenditures and reporting purposes for its FFY 2021 OIB award. This means the transfer may occur during the FFY 2021 grant year or, in rare circumstances and when applicable, during the FFY 2021 carryover year of the OIB grant award, which occurs in FFY 2022. In the rare event that the program income is expended during the FFY 2021 carryover year (which occurs in FFY 2022), all program income information must be reported as occurring during the FFY 2021 period of performance, not the FFY 2022 grant award's period of performance.

22. Program Income Expended Under the VR Program in Accordance with the Addition Alternative:

Enter the amount of program income reported on line 21, Total Federal Program Income Received, that was expended to supplement the Federal share of the total expenditures of the VR program (in other words, in addition to the Federal VR expenditures incurred). The amount reported represents actual disbursements under the VR program. The expenditure of all program income funds must meet the same standards of allowability, reasonableness, and allocability (2 C.F.R. §§ 200.403 through 200.405) that are applicable to Federal funds (Section 108 of the Rehabilitation Act and 34 C.F.R. § 361.63(c)(3), and 2 C.F.R. §§ 200.307(e)(2)).

23. VR SSA Payments Transferred to the State Independent Living Services (SILS) Program:

Enter the amount of SSA program income reported on line 21, Total Program Income Received under the VR program, but transferred from the VR program to the SILS program, as permitted by Section 108 of the Rehabilitation Act and 34 C.F.R. § 361.63(c)(2). The SILS program should consult with the U.S. Department of Health and Human Services regarding how transferred program income received should be reported for its program on its financial reports.

24. VR SSA Payments Transferred to the Independent Living Services for Older Individuals Who are Blind (OIB) Program:

Enter the amount of SSA program income reported on line 21, Total Program Income Received under the VR program, but transferred by the VR program to the OIB program, as permitted by Section 108 of the Rehabilitation Act and 34 C.F.R. § 361.63(c)(2). This amount must also be reported as program income earned on the corresponding SF-425 submitted by the OIB program. See the instructions for line 21, Total Federal Program Income Received, for additional information.

25. VR SSA Payments Transferred to the Client Assistance Program (CAP):

Enter the amount of SSA program income reported on line 21, Total Federal Program Income Received under the VR program, but transferred by the VR program to the CAP, as permitted by Section 108 of the Rehabilitation Act and 34 C.F.R. § 361.63(c)(2). This amount must also be reported as program income earned on the corresponding SF-425 submitted by the CAP. See the instructions for line 21, Total Federal Program Income Received, for additional information.

26. VR SSA Payments Transferred to the State Supported Employment Services (Supported Employment) Program:

Enter the amount of SSA program income reported on line 21, Total Federal Program Income Received under the VR program, but transferred by the VR

program to the Supported Employment program, as permitted by Section 108 of the Rehabilitation Act and 34 C.F.R. § 361.63(c)(2)). This amount must also be reported as program income earned on the corresponding RSA-17 submitted by the Supported Employment program. See the instructions for line 21, Total Federal Program Income Received for additional information.

27. Unexpended Program Income (line 21 minus lines 22, 23, 24, 25 and 26):

- Data entry is not required.

When submitting a final report, this line should be zero.

Note: *In accordance with 34 C.F.R. § 361.63(c)(3)(ii), “to 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.”* Program income received in the VR program and transferred to an allowable program is considered disbursed for purposes of the VR program and this requirement.

**D. Reporting Non-Federal Share in the FFY of Appropriation (1<sup>st</sup> through 4<sup>th</sup> Quarter)**

**Overview:** Information from this section is used to ensure the VR agency provides the requisite cost share of allowable non-Federal expenditures incurred during the FFY of appropriation. At the end of the 4<sup>th</sup> quarter, the agency’s non-Federal share is based upon the sum of lines 28, Total Non-Federal Share of Allowable Expenditures (4<sup>th</sup> Quarter) and 29, Non-Federal Share of Allowable Unliquidated Obligations (4<sup>th</sup> Quarter). In using this calculation, RSA considers the agency’s allowable unliquidated non-Federal obligations to be expenditures incurred at the time the agency incurred the obligation to pay the cost with non-Federal funds consistent with 34 C.F.R. § 76.707. As such, the agency’s non-Federal share of allowable unliquidated obligations are credited toward meeting the agency’s match requirement. The match calculated by adding the amounts on lines 28 and 29, as just described, at the end of the FFY of appropriation (i.e., at the end of the 4<sup>th</sup> quarter), determines whether the agency has satisfied its match requirement for the grant award and, thus, is able to carry Federal funds over to the subsequent fiscal year to the extent such funds remain available for obligation. In Section E below, VR agencies will report the amount of liquidations from the amount of non-Federal unliquidated obligations incurred in the FFY of appropriation, as reported on line 29, but liquidated during the carryover year, which will be used to determine the actual match for the award based on final report data.

28. Total Non-Federal Share of Allowable Expenditures  
(1<sup>st</sup> through 4<sup>th</sup> Quarter):

Enter the total amount of allowable non-Federal VR expenditures incurred (including any non-Federal expenditures incurred for the provision of pre-

employment transition services) for the reporting period. Do not include expenditures incurred with program income because such expenditures cannot be used to meet the non-Federal share requirement (34 C.F.R. § 361.63(c)(4)).

*Include on line 28 all allowable non-Federal expenditures incurred under the VR program, including those incurred in excess of the amount required to satisfy the non-Federal share (match) requirement under the VR program (i.e., 21.3 percent of the State's total expenditures under the VR program) (34 C.F.R. § 361.60(a)(1) and (b)(1)). VR agencies must report on line 28 all allowable non-Federal expenditures incurred under the VR program, regardless of the source of funding, even if the amount reported exceeds the amount of non-Federal share required to match the total Federal funds awarded. This information is necessary for RSA to assess whether the State has met its maintenance of effort requirement under Section 111(a)(2)(B) of the Rehabilitation Act and 34 C.F.R. § 361.62.*

This amount must include the non-Federal share of actual cash disbursements or expenditures (less any non-Federal portion of rebates, refunds, or other applicable credits assignable to the VR award), including payments to contractors, and any expenses included in line 30, Non-Federal Share for Establishment of Facilities for CRP Purposes, and line 31, Non-Federal Share for Construction of Facilities for CRP Purposes.

29. Non-Federal Share of Allowable Unliquidated Obligations  
(1<sup>st</sup> through 4<sup>th</sup> Quarter):

Enter the amount of allowable unliquidated obligations to be paid with non-Federal funds meeting the non-Federal share requirements in 34 C.F.R. § 361.60(b). Non-Federal share can only be credited as match when obligated, in accordance with 34 C.F.R. § 76.707, in the FFY of appropriation for an award. See line 32 for information about unliquidated obligations counted as non-Federal share that are liquidated after the 4th quarter report for the FFY of appropriation (i.e., in the carryover year). When the 4<sup>th</sup> quarter is marked final, line 29 should remain blank.

Non-Federal share *expected* from third-party cooperative arrangement (TPCA) certified expenditures of public agency staff salaries, when the TPCA staff has not yet completed the work, may not be included as an unliquidated obligation (or expenditure) because these expenditures cannot be certified until after the staff works the requisite number of hours. Pursuant to 34 C.F.R. § 76.707(b), an obligation for services performed by State agency employees, including TPCA staff, is incurred at the time the work is performed.

30. Non-Federal Share for Establishment of Facilities for CRP Purposes  
(1<sup>st</sup> through 4<sup>th</sup> Quarter):

Enter the non-Federal share of allowable expenditures, also included on line 28, Total Non-Federal Share of Allowable Expenditures, incurred during the FFY of

appropriation, for the establishment of facilities for CRP purposes. Non-Federal expenditures for the purpose of establishing a facility for a CRP will not be counted toward the State's maintenance of effort (34 C.F.R. § 361.62(b)); however, these non-Federal expenditures count toward satisfying the State's match requirement.

*Do not include Federal funds used for this purpose.* Only include those expenditures, paid with non-Federal funds, for activities that would meet the definition of "establishment of a facility for a public or nonprofit community rehabilitation program" at 34 C.F.R. § 361.5(c)(17). *Do not* include the expenditures reported on line 28 for staffing or other costs associated with establishment projects, such as those additional costs included in the definition of "establishment, development, or improvement of a public or nonprofit community rehabilitation program" at 34 C.F.R. § 361.5(c)(16). If no funds were used for this purpose during the reporting period, enter zero on this line.

31. Non-Federal Share for Construction of Facilities for CRP Purposes  
(1<sup>st</sup> through 4<sup>th</sup> Quarter):

Enter the non-Federal share of allowable expenditures, also included on line 28, Total Non-Federal Share of Allowable Expenditures, incurred during the FFY of appropriation, for the construction of facilities for CRP purposes. Non-Federal expenditures for the purpose of constructing a facility for a CRP will not be counted toward the State's maintenance of effort (Section 101(a)(17)(C) and 34 C.F.R. § 361.62(b)).

*Do not include Federal funds used for this purpose.* Only include those expenditures, paid with non-Federal funds, for activities that would meet the definition of "construction of a facility for a public or nonprofit community rehabilitation program" at 34 C.F.R. § 361.5(c)(10). *Do not* include the expenditures reported on line 28 for staffing or other costs associated with establishment projects, such as those additional costs included in the definition of "establishment, development, or improvement of a public or nonprofit community rehabilitation program" at 34 C.F.R. § 361.5(c)(16). If no funds were used for this purpose during the reporting period, enter zero on this line.

**E. Reporting Non-Federal Share in the Carryover Year**  
**(5<sup>th</sup> through 8<sup>th</sup> Quarter)**

**Overview:** As noted in section D above, all non-Federal expenditures and obligations used for match purposes must be incurred during the FFY of appropriation. During the carryover year, the VR agency must liquidate all unliquidated obligations reported on line 29 as having been incurred by the end of the FFY of appropriation but not liquidated by that time. All unliquidated obligations reported on line 29 for match purposes, incurred prior to the end of the FFY of appropriation, must be liquidated within the period of performance for that award (i.e., by the end of the 8<sup>th</sup> quarter). However, we recognize unliquidated obligations sometimes fall through during the

carryover year and must be cancelled or deobligated. When this occurs, the agency no longer can count those obligations toward satisfying its match requirement.

If non-Federal unliquidated obligations from the end of the 4<sup>th</sup> quarter, needed to carryover funds, are cancelled, but the grantee had access to additional non-Federal funds prior to end of the 4<sup>th</sup> quarter, then the grantee may adjust its accounting records to reassign Federal expenditures paid prior to the end of the FFY of appropriation to non-Federal funds to increase the amount of non-Federal share the State reported as having incurred by the end of the FFY of appropriation. The agency has the flexibility during the carryover year to make accounting adjustments with respect to expenditures incurred prior to the end of the FFY of appropriation to ensure it continues to satisfy its match requirement. Such accounting adjustments must be consistent with the State and agency policies/procedures and Generally Accepted Accounting Principles (GAAP). To that end, at the end of the 8<sup>th</sup> quarter, *the actual total match provided by an agency is the sum of lines 28, Total Non-Federal Share of Allowable Expenditures (4<sup>th</sup> Quarter) and 32, Non-Federal Expenditures for Allowable Unliquidated Obligations Reported on Line 29 - Liquidated After the 4<sup>th</sup> Quarter (8<sup>th</sup> Quarter)*. To be clear, the amount listed on line 32 only reflects the liquidation in the carryover year of non-Federal obligations incurred prior to the end of the FFY of appropriation. *These are not new expenditures or obligations incurred during the carryover year, which are reported below on line 33.*

32. Non-Federal Expenditures for Allowable Unliquidated Obligations Reported on Line 29 -Liquidated After the 4<sup>th</sup> Quarter  
(5<sup>th</sup> through 8<sup>th</sup> Quarter):

- This line is only used for reports submitted after the 4<sup>th</sup> quarter of the FFY of appropriation (*i.e.*, when a grantee has unobligated Federal funds available for obligation and use in the carry over year). Therefore, a grantee must have met the requirements of Section 19 of the Rehabilitation Act for carrying over funds in order to report an amount on this line item. If the VR agency did not qualify for carrying over Federal funds because it did not satisfy the requirements of Section 19, the agency must mark its 4<sup>th</sup> quarter report final and the agency has 90 days after the end of the period of performance to liquidate all obligations unless a late liquidation request has been approved by RSA. When the 4<sup>th</sup> quarter is marked final under these circumstances, line 32 should remain blank.

For those VR agencies who met the requirements of Section 19 of the Rehabilitation Act to carry over Federal funds, use line 32 to enter the amount of liquidations from the amount of non-Federal unliquidated obligations reported on line 29, Non-Federal Share of Allowable Unliquidated Obligations, of the grantee's 4<sup>th</sup> quarter RSA-17 report that were liquidated during the subsequent reporting period. To be clear, the amount reported on line 32 reflects only the allowable non-Federal obligations that were reported on line 29 as having been incurred prior to September 30 of the FFY of appropriation, but which were not liquidated by that date; line 32 reflects the amount of those reported unliquidated

obligations that have been liquidated during the carryover year. State VR agencies may not report new non-Federal expenditures on line 32 (e.g., those non-Federal expenditures incurred during the carryover year; those non-Federal expenditures should be reported on line 33). Non-Federal share can only be counted as match when obligated by September 30 of the FFY of appropriation of an award as indicated on line 29 of the grantee's 4<sup>th</sup> quarter RSA-17 and liquidated within 90 days after the end of the period of performance for that particular award.

*Allowable unliquidated obligations reported on the 4<sup>th</sup> quarter report (i.e., those that were incurred during the FFY of appropriation) that are cancelled during the carryover period, or otherwise not liquidated after the FFY of appropriation, may not be used toward satisfying the match requirement for the FFY of appropriation for that particular award because those obligations never came to fruition for the VR program. This means, a grantee may not have access to its full Federal award for obligation and use in the carryover year if there were no excess non-Federal expenditures incurred prior to September 30 of the FFY of appropriation to cover the loss of these unliquidated obligations that “fell through” in the carryover year.*

Funds for obligations reported on line 29, Non-Federal Share of Allowable Unliquidated Obligations, cancelled during the carryover period, may not be reobligated or liquidated for expenditures incurred during the carryover period and counted as match for the period of performance for the award because, pursuant to Section 19 of the Rehabilitation Act, match must be satisfied by the end of the FFY of appropriation in order to carry over funds to the subsequent year.

If non-Federal unliquidated obligations from the end of the 4<sup>th</sup> quarter, needed to carryover funds, are cancelled, but the grantee had access to additional non-Federal funds prior to end of the 4<sup>th</sup> quarter, then the grantee may adjust its accounting records to reassign Federal expenditures paid prior to the end of the FFY of appropriation to non-Federal funds to increase the amount of non-Federal share the State reported as having incurred by the end of the FFY of appropriation. This will result in a surplus of Federal cash on hand because Federal funds previously used to pay for an expenditure have now been adjusted to be paid with non-Federal funds. In this instance, the RSA-17 submitted by the grantee for the 4<sup>th</sup> quarter of the FFY of appropriation must be revised to reflect an increased non-Federal share of expenditures, line 28, and a decreased amount of Federal expenditures, line 14. The grantee should ensure its internal controls address how the excess cash on hand is managed to ensure compliance with the Cash Management Improvement Act (CMIA) requirements and also note in the comments section of the RSA-17 the reason for the excess Federal cash on hand.

The grantee is responsible for ensuring that all RSA-17 data submitted, including changes, are reflected in the State's accounting system and consistent with the State's and agency's accounting policies/procedures and GAAP.

33. Additional New Non-Federal Expenditures  
(5<sup>th</sup> through 8<sup>th</sup> Quarter):

For purposes of the VR program, a State must report all non-Federal expenditures in the FFY in which those expenditures are incurred for purposes of satisfying the maintenance of effort (MOE) requirement at Section 111(a)(2)(B) of the Rehabilitation Act because MOE is determined on an FFY basis, not on the basis of a period of performance for an entire grant award. Enter on line 33 the amount, if any, of new non-Federal expenditures incurred during the carryover year. The amount on line 33, if any, represents new expenditures and obligations incurred during the carryover year, in accordance with 34 C.F.R. § 76.707. The amount reported on line 33 must not include the liquidation of obligations that were incurred during the FFY of appropriation, and reported on line 29, but liquidated during the carryover year and reported on line 32. The non-Federal expenditures reported on line 33, if any, will not count toward the prior FFY of appropriation's match requirement, but will count toward the current FFY's MOE requirement.

For example, State A incurs sufficient non-Federal expenditures by the end of the FFY of Appropriation for FFY 2019 to carry over unexpended Federal funds into the subsequent FFY (FFY 2020) for obligation and use in accordance with Section 19 of the Rehabilitation Act. Even though State A provided sufficient non-Federal expenditures during FFY 2019 to match the Federal funds carried over, as the State continues to spend in the carryover year, the State's accounting system still divides every expenditure incurred during the carryover year of FFY 2020 into its Federal share (78.7 percent) and non-Federal share (21.3 percent). Although these non-Federal expenditures are incurred under the FFY 2019 VR grant award, the non-Federal expenditures incurred in FFY 2020 must be reported, for MOE purposes, on line 33 of the RSA-17 for FFY 2019 to ensure they are included for FFY 2020 MOE purposes.

34. Non-Federal Share for Establishment of Facilities for CRP Purposes  
(5<sup>th</sup> through 8<sup>th</sup> Quarter):

Enter the non-Federal share of expenditures, also included on line 33, Additional New Non-Federal Expenditures, incurred during the carryover year, for the establishment of facilities for CRP purposes. Non-Federal expenditures for the purpose of establishing a facility for a CRP will not be counted toward the State's maintenance of effort (34 C.F.R. § 361.62(b)).

*Do not include Federal funds used for this purpose. Only include those expenditures, paid with non-Federal funds, for activities that would meet the definition of "establishment of a facility for a public or nonprofit community rehabilitation program" at 34 C.F.R. § 361.5(c)(17). Do not include expenditures for staffing or other costs associated with establishment projects, such as those additional costs included in the definition of "establishment, development, or improvement of a public or nonprofit community rehabilitation program" at*

34 C.F.R. § 361.5(c)(16). If no funds were used for this purpose during the reporting period, enter zero on this line.

35. Non-Federal Share for Construction of Facilities for CRP Purposes  
(5<sup>th</sup> through 8<sup>th</sup> Quarter):

Enter the non-Federal share of allowable expenditures, also included on line 33, Additional New Non-Federal Expenditures, incurred during the carryover year, for the construction of facilities for CRP purposes. Non-Federal expenditures for the purpose of constructing a facility for a CRP will not be counted toward the State's maintenance of effort (Section 101(a)(17)(C) and 34 C.F.R. § 361.62(b)).

*Do not include Federal funds used for this purpose.* Only include those expenditures, paid with non-Federal funds, for activities that would meet the definition of "construction of a facility for a public or nonprofit community rehabilitation program" at 34 C.F.R. § 361.5(c)(10). Do not include expenditures for staffing or other costs associated with establishment projects, such as those additional costs included in the definition of "establishment, development, or improvement of a public or nonprofit community rehabilitation program" at 34 C.F.R. § 361.5(c)(16). If no funds were used for this purpose during the reporting period, enter zero on this line.

**F. Indirect Expenses**

Indirect costs (2 C.F.R. § 200.5) are generally charged to Federal awards via an approved indirect cost rate or cost allocation plan. Any State grantee that wishes to claim indirect costs under Federal grants through an indirect cost rate must prepare an indirect cost rate proposal (2 C.F.R. § 200.57) and submit it to the cognizant Federal agency for approval (2 C.F.R. part 200, Appendix VII, paragraph D). State grantees claiming indirect expenses based on a cost allocation plan (2 C.F.R. part 200, Appendix VII, paragraph F.3), rather than an indirect cost rate, must develop, document, maintain for audit, or submit, as appropriate, a narrative cost allocation methodology for indirect costs to the cognizant agency for review, negotiation, and approval. Grantees with indirect cost rates that change between State fiscal years must use separate rows for each approved indirect cost rate applicable to expenditures incurred during the period of performance.

36. Federal Cognizant Agency for Indirect Costs:

Enter the name of the Federal cognizant agency that approved the agency's indirect cost rate or cost allocation plan.

a. Type of Rate(s):

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

b. Rate:

Enter the approved indirect cost rate(s) in effect during the reporting period. For cost allocation plans only, enter "100" percent, representing the total net costs attributable to this award.

c. Period From:

Enter the beginning effective date(s) for the approved indirect cost rate(s).

d. Period To:

Enter the ending date(s) for the approved indirect cost rate(s).

e. 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 cost allocation plans, enter the total amount of the cost allocation plan costs (include both non-Federal and Federal).

f. Amount Charged (line 36b multiplied by line 36e):

- Data entry is not required.

g. Federal Share:

Enter the Federal share of the amount in 36f, Amount Charged.

h. Totals:

- Data entry is not required.

**G. Federal and Non-Federal Expenditures (Include Expenditures Incurred with Program Income — Do NOT Include Unliquidated Obligations)**

37. Administrative Expenditures:

Include on this line all expenditures incurred in the performance of administrative functions under the VR program, including expenses related to program planning, development, monitoring, evaluation, and infrastructure expenditures for the one-stop service delivery system. See definition of “administrative costs,” for purposes of the VR program, at 34 C.F.R. § 361.5(c)(2). Include program income expenditures, but do not include any unliquidated obligations. Examples include, but are not limited to: expenditures for quality assurance; budgeting, accounting, financial management and information systems; providing program information to the public; technical assistance and support services to other State agencies, private nonprofit organizations, and businesses and industries; State Rehabilitation Council and other advisory committees; professional organization membership dues for designated State unit (DSU) employees; the removal of architectural barriers in State VR agency offices and State-operated rehabilitation facilities; operating and maintaining DSU facilities, equipment, and grounds; supplies; administration of Comprehensive System of Personnel Development, including personnel administration, training and staff development; administrative salaries, including support staff; travel expenditures; expenditures incurred in conducting reviews of determinations made by personnel of the DSU; and legal expenses (34 C.F.R. § 361.5(c)(2)).

38. Expenditures Incurred for the Provision of Pre-employment Transition Services Provided by Agency Staff Only:

Report in this category expenditures made by the VR agency for pre-employment transition services provided directly by its personnel. VR agencies are responsible for ensuring the agency’s tracking of time and attendance includes the ability to track staff time spent providing the “required,” “authorized,” and coordination pre-employment transition service activities, respectively. Only in this manner, can a VR agency ensure that it can provide all “required” pre-employment transition services needed by students with disabilities in the State and coordination activities, as described in Section 113(b) and (d), respectively, of the Rehabilitation Act, before providing other “authorized” pre-employment transition services permitted under Section 113(c) of the Rehabilitation Act. Include only those services for which the reserved funds may be used (e.g., required, authorized and coordination pre-employment transition service activities) including as well as other VR services necessary to benefit from the required pre-employment transition services (see Notice of Interpretation: Pre-Employment Transition Services Flexibility Regarding the Use of Federal Vocational Rehabilitation Funds published in the *Federal Register* on February 28, 2020). *Do not include administrative expenses related to rent, utilities, and supplies, etc., in this section.*

- a. Required and Coordination Pre-employment Transition Services Provided by VR Agency Staff Only:

Enter the salary and benefits cost allocable to the provision of required pre-employment transition services provided by VR agency staff. In addition, include the salary and benefits cost allocable to the provision of pre-employment transition coordination activities provided by VR agency staff. Documentation must support the distribution of the employee's salary or wages to the specific activity (2 C.F.R. § 200.430(i)). Section 113(b) of the Rehabilitation Act describes the required pre-employment transition services that must be provided to students with disabilities. Section 113(d) of the Rehabilitation Act describes pre-employment transition services coordination activities.

- b. Authorized Pre-employment Transition Services Provided by VR Agency Staff Only:

Enter the salary and benefits cost allocable to the provision of authorized pre-employment transition services provided by VR agency staff. Documentation must support the distribution of the employee's salary or wages to the specific activity (2 C.F.R. § 200.430(i)). Section 113(c) of the Rehabilitation Act describes the authorized pre-employment transition services that may be provided on behalf of students with disabilities.

39. Services to Groups:

Enter the amount of Federal and non-Federal funds, including program income, expended for each of the following services to groups of individuals with disabilities in accordance with Section 103(b) of the Rehabilitation Act and 34 C.F.R. § 361.49.

- a. Establishment, Development, or Improvement of CRPs.
- Data entry is not required.
- b. Telecommunication Systems (34 C.F.R. § 361.49(a)(2)).
- c. Special Services to Provide Nonvisual Access to Information (34 C.F.R. § 361.49(a)(3)).
- d. Technical Assistance to Businesses (34 C.F.R. § 361.49(a)(4)).
- e. Business Enterprise Program (34 C.F.R. § 361.49(a)(5)).
- f. Transition Consultation and Technical Assistance (34 C.F.R. § 361.49(a)(6)).
- g. Transition Services to Youth and Students (34 C.F.R. § 361.49(a)(7)).

- h. Establishment, Development, or Improvement of Assistive Technology (34 C.F.R. § 361.49(a)(8)).
- i. Support for Advanced Training (34 C.F.R. § 361.49(a)(9)).

40. American Job Center Infrastructure Expenditures:

Enter the total amount of Federal and Non-Federal funds disbursed for payment of American Job Center (AJC)/one-stop center infrastructure expenditures. The Federal share amount listed on line 40 is also included on line 14, which identifies the total amount of all Federal expenditures incurred under the VR program for all purposes, and line 40, Administrative Costs. Similarly, the non-Federal share included in line 40 is included in line 28 or 33, in accordance with those line item instructions, which include the total amount of non-Federal expenditures incurred under the VR program for all purposes, and line 40, Administrative Expenditures.

Infrastructure expenditures for AJCs are defined as non-personnel costs that are necessary for the general operation of the one-stop center, including: rental of the facilities; utilities and maintenance; equipment (including assessment-related and assistive technology for individuals with disabilities); and technology to facilitate access to the one-stop center, including technology used for the center's planning and outreach activities (WIOA sec. 121(h)(4), 34 C.F.R. § 361.700). This list is not exhaustive. For example, expenditures for the development and use of the common identifier (i.e., AJC signage) and supplies, as defined in the Uniform Guidance at 2 C.F.R. § 200.94, used to support the general operation of the one-stop center, may be considered allowable infrastructure expenditures. It is important to note that VR funds used to pay for the VR program's proportional share of the infrastructure costs of the AJCs are considered "administrative costs," as defined in 34 C.F.R. § 361.5(c)(2), for purposes of the VR program.

Non-personnel expenditures include all expenditures that are not compensation for personal services. For example, payments for technology-related services performed by vendors or contractors are non-personnel expenditures and may be identified as infrastructure expenditures if they are necessary for the general operation of the one-stop center. Such expenditures may include service contracts with vendors or contractors, equipment, and supplies. Do not include non-cash or third-party in-kind contributions.

For additional information about infrastructure expenditures, refer to TAC 17-03: Infrastructure Funding of the One-Stop Delivery System.

41. Innovation and Expansion (I&E) Expenditures:

Enter the total amount of Federal and non-Federal funds expended for the development and implementation of innovative approaches to expand and improve the provision of vocational rehabilitation services to individuals with disabilities in accordance with (Section 101(a)(18) of the Rehabilitation Act and 34 C.F.R. § 361.35).

## a. I&amp;E Expenditures Supporting State Rehabilitation Council Resource Plan.

Of the total amount of I&E expenditures reported on line 41, enter the amount that was expended for I&E expenditures supporting the State Rehabilitation Council resource plan (34 C.F.R. § 361.35(a)(2)).

## b. I&amp;E Expenditures Supporting the State Independent Living Council Resource Plan.

Of the total amount of I&E expenditures reported on line 41, enter the amount that was expended for I&E expenditures supporting the State Independent Living Council resource plan (34 C.F.R. § 361.35(a)(3)).

**H. Remarks**42. Remarks:

This section can be used, as needed, to clarify and explain amounts reported and changes from amounts previously reported.

**I. Certification**

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. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

43. Name and Title of Authorized Certifying Official:

Enter the name and title of the authorized certifying official.

44. Telephone (Area code, number, and extension):

Enter the telephone number of the authorized certifying official using the specified format.

45. Email Address:

Enter the email address of the authorized certifying official.

46. Signature of Authorized Certifying Official:

47. Date Report Submitted (Month, Day, Year):

Enter the date the report is submitted using the specified format.