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

Date: September 8, 2023

DCL-23-03

Dear Colleagues:

Through this Dear Colleague Letter (DCL-23-03) the Rehabilitation Services Administration (RSA) is transmitting a copy of the revised Vocational Rehabilitation Financial Report (RSA-17) form and instructions for the State Vocational Rehabilitation Services (VR) program. The Office of Management and Budget has approved this information collection (OMB control number 1820-0017) until September 30, 2026. The revisions to the RSA-17 are effective for the VR program for new VR grant awards issued on or after October 1, 2023 (Federal fiscal year (FFY) 2024). The RSA-17 collects semiannual cumulative VR financial data on an award-by-award basis.

For your convenience, the edits to the form and instructions:

- Clarify the Federal data reported must tie directly to the Federal Award Identification Number identified in box A.1 of the form;
- Update the Uniform Guidance (2 C.F.R. Part 200) citations to include the OMB revisions that became effective November 12, 2020;
- Revise the form so the asterisks identify which line items are required, instead of which items are not required, in order to make the form consistent with the electronic version of the form in the RSA Management Information System;
- Revise the instructions to Section F to clarify that reporting of expenditures pursuant to an approved cost allocation plan is not required in Section F;
- Revise the title to Section G to read “Select Federal and Non-Federal Expenditures.” The word “select” was added to clarify that the total of Section G is not equal to the sum of all Federal and non-Federal expenditures (Note: The RSA-17 does not include the Schedule III RSA-2 reporting elements);
- Revise the title and instructions for line 15 (Expenditures Incurred for the Provision of Pre-employment Transition Services and Certain Other VR Services Needed to Access or Benefit from Pre-Employment Transition Services Provided by Agency Staff Only). The instructions now reference the Notice of Policy Interpretation (85 FR 11848 (Feb. 28, 2020)).
- Relocate line 38a to 15a and revise the title and instructions to include other VR services that support access to and participation in pre-employment transition services;
- Relocate line 38b to 15b to reflect that only Federal expenditures for authorized pre-employment transition services should be reported.
- Revise the instructions for Establishment, Development, or Improvement of Community Rehabilitation Programs (CRP) (line 39a) to reflect that data reporting is required;
- Revise the instructions for Date Report Submitted (line 47) to indicate that data entry is not required;

- Update Certification Section (I) to make it consistent with how the RSA-17 form is structured in the RSAMIS; and
- Include minor miscellaneous typographical edits.

This DCL rescinds and replaces the previous RSA-17 instructions (DCL-20-02) issued August 14, 2020.

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

Sincerely,

_____/s/_____

Carol L. Dobak
Deputy Commissioner,
delegated the authority to perform
the functions and duties of the Commissioner

Attachment

VOCATIONAL REHABILITATION FINANCIAL REPORT (RSA-17)

A. Grant Award Information		
1. Federal Award Identification Number	2. Federal Fiscal Year	3. Grant Period (From/To)
4. Recipient Organization		
5. Basis of Accounting* ☐ Accrual ☐ Cash	6. Reporting Period End Date	7. Final Report*
8. UEI Number	9. Recipient Account Number or Identifying Number	

B. Federal Funds	**Amount**
10. Total Federal Funds Awarded	
11. Federal Cash Receipts*	
12. Federal Cash Disbursements*	
13. Federal Cash on Hand	
14. Federal Share of Expenditures* (do not include program income)	
15. Federal Expenditures Incurred for the Provision of Pre-employment Transition Service Activities and Certain Other VR Services Needed to Access or Benefit from Pre-Employment Transition Services (only include expenses charged to the Federal funds required to be reserved for pre-employment transition services)	
a. Required and Coordination Pre-employment Transition Service Activities and Other VR Services that Support Access to and Participation in Pre-Employment Transition Services*	
b. Authorized Pre-employment Transition Service Activities*	
16. Federal Share for Establishment of Facilities for CRP Purposes*	
17. Federal Share for Construction of Facilities for CRP Purposes*	
18. Federal Share of Unliquidated Obligations*	
19. Total Federal Share	
20. Unobligated Balance of Federal Funds	

C. Federal Program Income	**Amount**
21. Total Federal Program Income Received*	
22. Program Income Expended in Accordance with the Addition Alternative*	
23. SSA Payments Transferred to the State Independent Living Services Program*	
24. SSA Payments Transferred to the Independent Living Services for Older Individuals who are Blind Program*	
25. SSA Payments Transferred to the Client Assistance Program*	
26. SSA Payments Transferred to the State Supported Employment Services Program*	
27. Unexpended Program Income	

D. Reporting Non-Federal Share in the FFY of Appropriation (1st - 4th Qtr.)	**Amount**
28. Total Non-Federal Share of Expenditures (1st - 4th Qtr.)*	
29. Non-Federal Share of 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.)*	

*Data entry is required.

E. Reporting Non-Federal Share in the Carryover Year (5th – 8th Qtr.)	**Amount**
32. Non-Federal Expenditures for 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.)*	

F. Indirect Expenses

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			

G. Select Federal and Non-Federal Expenditures (Include Program Income — Do NOT Include Unliquidated Obligations)	**Amount**
37. Administrative Expenditures*	
38. N/A	
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*	

H. Remarks

42. Remarks

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)

43. Full Legal Name of Signer*	
a. Certifying Official Title*	
44. Telephone* (Area code, number)	
a. Telephone Extension (if any)*	
45. Email Address*	
46. Signature*	
47. Date Report Submitted	

*Data entry is required.

Paperwork Burden Statement

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1820-0017. Public reporting burden for this collection of information is estimated to average 32.7 minutes/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 voluntary. If you have any comments concerning the accuracy of the time estimate, suggestions for improving this individual collection, or if you have comments or concerns regarding the status of your individual form, application or survey, please contact David Steele, U.S. Department of Education, Rehabilitation Services Administration, Rm 4A-210, Washington, D.C. 20202 or email RSAfiscal@ed.gov.

I. General Information

The RSA-17 is a cumulative report that captures the financial status of a specific Federal VR grant award identified by the Federal Award Identification Number (FAIN) in data element A.1 (e.g., H126A230XXX) at a specific point in time. Awardees use the form to report cumulative obligations and expenses that are calculated by adding all transactions 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. This means the Federal award data reported throughout the RSA-17, including but not limited to those in Section B, Federal Funds, must specifically account for Federal award drawdowns, disbursements, expenditures, obligations, and unobligated funds directly associated with the FAIN identified in data element A.1.

Awardees 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 awardee (2 C.F.R. § 200.302(a)). Additionally, the awardee'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.). This means awardees must ensure their supporting documentation identifies transactions that directly tie back to the FAIN identified in A.1, not just transactions that occurred during the reporting period.

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

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

To enter data into this form online, visit 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:

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 that an RSA-17 report be re-opened for revision. The RSA Financial Management Specialist assigned to the awardee will review the request and, if necessary, place the form in an edit status to permit the awardee to make changes. *It is particularly important that an awardee revise its 4th 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 4th quarter reporting period. For example, sometimes awardees 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 award.
Questions regarding the RSA-17 report or instructions may be sent to RSAfiscal@ed.gov or mailed to:

U.S. Department of Education
OSERS, Rm 4A-210
400 Maryland Avenue, SW
Washington, DC 20202

II. Definitions and Technical Assistance

A. Allowable Cost — A cost incurred by an awardee that is (1) reasonable and necessary for the performance of the award and allocable; (2) in conformance with any limitations or exclusions set forth in the Uniform Guidance; (3) consistent with policies and procedures that apply uniformly to both Federally-financed and other activities of the non-Federal entity; (4) accorded consistent treatment as a direct or indirect cost; (5) determined in accordance with generally accepted accounting principles, except for State and local governments; (6) not included as a cost used to meet cost sharing or matching requirements of any other Federally-financed program in either the current or prior period; (7) adequately documented; and (8) incurred during the approved budget period (2 C.F.R. § 200.403). Only allowable VR program costs are 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 are 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 is 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 is applied to each funding source in proportion to the initial amounts paid.

C. Carryover — The unobligated balance of authorized Federal funds that an awardee may obligate and expend in a subsequent FFY provided the State 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).

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. § 200.1:

(a) The charges may be reported on a cash or accrual basis, as long as 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).*

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 2023 VR grants were made from the 2023 FFY of appropriation, which covered the period of October 1, 2022 through September 30, 2023.

G. Financial Obligations — When referencing a recipient's or subrecipient's use of funds under a Federal award, means orders placed for property and services, contracts and subawards made, and similar transactions that require payment. There is no authority

for subawards, as defined in 2 C.F.R. § 200.1, 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, awardees must also follow their State laws, regulations, and policies and procedures, as applicable. If the awardee 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 awardee 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 awardee 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 awardee 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.

Regardless of the accounting basis an awardee uses, it must assign, track, and report financial obligations made against Federal and non-Federal sources.

H. Liquidation — The issuance of payment for an obligation.

I. Period of Performance — Means the total estimated time interval between the start of an initial Federal award and the planned end date, which may include one or more funded portions, or budget periods. Identification of the period of performance in the Federal award per 2 C.F.R.§200.211(b)(5) does not commit the awarding agency to fund the award beyond the currently approved budget period (2 C.F.R. § 200.1). 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 earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance. (2 C.F.R. § 200.1 and 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 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)).

Program income does not include rebates, credits, discounts, and interest earned on any of them (2 C.F.R. § 200.1).

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 awardee reports financial information on any given report. For example, for purposes of the 4th quarter report, the reporting period covers the period from October 1 through September 30.

L. Unliquidated Financial Obligations — For financial reports prepared on a cash basis, unliquidated financial obligations are obligations incurred by the non-Federal entity that have not been paid (liquidated). For reports prepared on an accrual expenditure basis, these are financial obligations incurred by the non-Federal entity for which an expenditure has not been recorded (2 C.F.R. § 200.1).
Regardless of the accounting basis an awardee uses, it must assign, track, and report financial obligations made against Federal and non-Federal sources.

M. Unobligated Balance — The amount of funds under a Federal award that the non-Federal entity has not obligated or expended. The amount is computed by subtracting the cumulative amount of the non-Federal entity's unliquidated financial obligations and expenditures of funds under the Federal award from the cumulative amount of the funds that the Federal awarding agency or pass-through entity authorized the non-Federal entity to obligate. (2 C.F.R. § 200.1).

III. Form Instructions

A. Grant Award Information

1. Federal Award Identification Number:
   - Data entry not required.

The awardee's grant award number listed in Box 2 of the GAN is the default entry.

2. Federal Fiscal Year:
   - Data entry 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 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. § 200.1 in a manner like the EDGAR definition of "grant period." An awardee may neither obligate nor pay expenditures for costs of a grant award that are 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 or another funding source. Additionally, an awardee 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 awardee may incur new obligations against the award. Section 19(a)(1) of the Rehabilitation Act *permits States to carry over Federal funds for obligation and expenditure in the subsequent FFY provided certain conditions are met* (see the Carryover Grant Award Notification Attachment for additional details). This means that States 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 2023 awards began on October 1, 2022 and ends on September 30, 2023. The carryover period for FFY 2023 awards starts on October 1, 2022 and ends on September 30, 2023.

   Upon submission of the State's 4th quarter RSA-17 report(s) (which is for the reporting period ending September 30 of the FFY of appropriation), an RSA Financial Management Specialist will review the report(s) to determine whether the State met the requirements necessary to carry over funds for obligation and liquidation in the subsequent FFY. If the State met the requirements of Section 19 of the Rehabilitation Act to carry over funds, RSA will process an administrative change to the appropriate GAN(s) extending the period of performance to include 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 120 calendar days after the end date of the period of performance, as specified on the GAN (2 C.F.R. § 200.344(b)).

4. Recipient Organization:
   - Data entry 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 awardee 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.

   An awardee must report expenditures using either a cash or accrual basis of accounting (2 C.F.R. § 200.34). However, if an awardee changes from one basis of accounting to another, the awardee must inform RSA of the change. To ensure awardees are not utilizing separate bases of accounting for reports covering the same period of performance, changes to an awardee'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 not required.

   The default reporting period end date corresponds with the end of the required semi-annual 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:

Reporting Period – FFY 2024 Award	Reporting Period End Date	Quarter
October 1, 2023 – March 31, 2024	March 31, 2024	2
Apri1 1, 2024 – September 30, 2024	September 30, 2024	4
*October 1, 2024 – March 31, 2025	March 31, 2025	6
*April 1, 2025 – September 30, 2025	September 30, 2025	8

*These reports are only used if the State 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
- 120 calendar days after the end of the reporting period if the report is the final report (2 C.F.R. § 200.329(c)(1)).

If RSA has approved a late liquidation request, the final RSA-17 report will be due 30 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 awardee's final report for the period of performance. The awardee 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.

Refer to the example table in the instructions for line 6 above.

- For an awardee that 1) did not receive a carryover year or 2) has obligated all its FFY 2024 Federal funds by September 30, 2024, the Reporting Period End Date and the end of the period of performance would both occur on September 30, 2024. In this case, the 4th quarter report for the period ending September 30, 2024, would be the final report and is due 120 days after September 30, 2024.
- For an awardee that receives a carryover year for the FFY 2024 grant award and RSA extends 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, 2025. In this case, the FFY 2024 VR award 8th quarter report, for the period ending September 30, 2025, would be the final report and would be due January 28, 2026 – 120 days after the end of the period of performance for the FFY 2024 grant award (including the carryover period).

Also see the definitions of "Financial Obligations" and "Period of Performance" in the definitions section.

8. UEI Number:
   - Data entry not required.

   The Unique Entity Identifier (UEI) is the official identifier for doing business with the U.S. Government. The UEI associated with the Federal Award Identification Number, line 1, in the Department's grant management system is the default entry. This is the UEI listed in Box 8 of the GAN. The UEI number must be active and currently registered in the System for Award Management (SAM) (https://www.sam.gov). Entities registering in SAM.gov are assigned a UEI as part of the registration process.

9. Recipient Account Number or Identifying Number:
   - Data entry optional.
   - Data entry limited to 30 characters.

   Enter an account number or other identifying number from the statewide accounting system, assigned by the awardee to the award. This number can be used for grant management and is not required by the Department or RSA.

B. Federal Funds

10. Total Federal Funds Awarded:
    - Data entry not required.

    This data element represents the total amount of Federal funds awarded by the Department to the awardee 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, awardee-requested inter-agency transfers or deobligations, and/or the reallotment or relinquishment of Federal funds.

11. Federal Cash Receipts:

    Enter the cumulative amount of Federal grant funds that the awardee has drawn down and received from the amount awarded as listed above on line 10, Total Federal Funds Awarded, per the Department's grants management system. 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 awardee 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.

Awardees may want to maintain copies of the G5 External Award Activity Reports as supporting documentation that verifies the accuracy of the amount reported. Awardees 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 awardee 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 not required.

If more than three business days of cash are on hand, awardees must provide an explanation on line 42, Remarks, as to why the drawdown was made prematurely or other reasons for the excess cash. Awardees must minimize the time elapsing between drawdown of Federal funds and disbursement by the awardee in accordance with Cash Management Improvement Act (CMIA) requirements and Department guidance.

14. Federal Share of Expenditures:

Enter the total amount of 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 awardee on this line*. Such program income expenditures will be reported in Section C, Federal Program Income.

- For reports prepared on a cash basis, the awardee 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, awardees 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.

Awardees must include the total of all Federal VR fund expenditures incurred on line 14, and must break out expenditures for certain categories, as described for lines 15, 16 and 17. For example, awardees 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 Expenditures) separately in line 15, Federal Expenditures Incurred for the Provision of Pre-employment Transition Service Activities and Certain Other VR Services Needed to Access or Benefit from Pre-Employment Transition Services Provided.

15. Federal Expenditures Incurred for the Provision of Pre-employment Transition Service Activities and Certain Other VR Services Needed to Access or Benefit from Pre-Employment Transition Services Provided:

Expenditures reported in this section are only for activities charged to Federal funds reserved for pre-employment transition services.

Report in this category all expenditures for pre-employment transition service activities and certain other VR services needed by a student with a disability to access or benefit from pre-employment transition services, which is also included in the total amount of Federal funds reported on line 14, Federal Share of Expenditures. Awardees are responsible for ensuring the 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 an awardee 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 in this section only those expenditures incurred for services for which the reserved funds may be used (i.e., required, authorized and coordination pre-employment transition service activities) as well as other VR services necessary to access or benefit from the required pre-employment transition services (see Notice of Policy Interpretation (85 FR 11848 (Feb. 28, 2020)). An awardee may use the reserved funds to pay for certain VR services that are needed by any student with a disability to access pre-employment transition services (e.g., interpreter and reader services); however the awardee may use the reserved funds to pay for other VR services that a student with a disability needs to benefit from pre-employment transition services only if that student has been determined eligible for the VR program and those other services have been identified on the individualized plan for employment as necessary to participate in the pre-employment transition services (Id.).

Do not include awardee administrative expenses related to rent, utilities, and supplies, etc., in this section because section 110(d)(2) of the Rehabilitation Act prohibits the awardee from using the reserved funds to pay for the administrative costs it incurs in providing or arranging for the provision of pre-employment transition services.

a. Required and Coordination Pre-employment Transition Service Activities and Other VR Services that Support Access to and Participation in Pre-Employment Transition Services:

Enter the total amount of allowable Federal expenditures for required and coordination pre-employment transition service activities and other VR services that support access to and participation in pre-employment transition services that were charged to the funds required to be reserved for pre-employment transition services.

b. Authorized Pre-employment Transition Service Activities:

Enter the total amount of Federal expenditures for the provision of authorized pre-employment transition service activities charged to the funds required to be reserved for pre-employment transition services. *Do not include authorized pre-employment transition service activities not charged to the funds reserved for pre-employment transition services.*

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

Enter the Federal share of 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 expenditures incurred for the construction of facilities for CRP purposes, *which was also included in the total amount of Federal expenditures reported 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 unliquidated obligations incurred by the awardee. Unliquidated obligations include orders placed for property and services, contracts, and similar transactions during a given period that require payment by the awardee 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 awardee, 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 Expenditures; and
- Future fund commitments for which an obligation or expense has not been incurred during the reporting period, in accordance with 34 C.F.R. § 76.707.

Awardees have 120 days from the end of the period of performance to liquidate Federal obligations (2 C.F.R § 200.344(b)). If awardees are unable to liquidate all obligations within the liquidation period, 120 days after the period of performance ends, awardees must submit a late liquidation request in accordance with the Department's guidance. If approved, the awardee must liquidate the approved obligations and submit the final report within 30 days after the approved late liquidation extension date.

Requirements for obligations, located at 34 C.F.R. § 76.707 of EDGAR, identify when obligations are made for Departmental awards. All awardees, regardless of the basis of accounting used, must assign, track, and report unliquidated obligations to RSA, based on their assignment to a Federal or non-Federal fund source.

19. Total Federal Share (sum of lines 14 and 18):
    - Data entry not required.

20. Unobligated Balance of Federal Funds (line 10 minus line 19):
    - Data entry not required.

For the final report, this figure represents the amount of Federal VR funds awarded that the awardee 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 awardee 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 awardees 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, awardees 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 awardee receives the funds (34 C.F.R. § 361.63 and 2 C.F.R. § 200.1). Therefore, the amount reported should not change after the awardee 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 awardee 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 all program income received by the awardee, including reimbursements from the Social Security Administration (SSA), is entered on line 21, the expenditure of 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 awardee must include the $100,000 on line 21 and then report the expenditure of those on line 22.

An awardee 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 awardee to transfer other forms of program income earned under the VR program to another program for that program's use*. Therefore, only SSA reimbursement program income transferred to other eligible programs can be reported on lines 23 through 26. 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, 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 2024 may be transferred to the OIB program for expenditures and reporting purposes for its FFY 2024 OIB award. This means the transfer may occur during the FFY 2024 grant year or, in rare circumstances and when applicable, during the FFY 2024 carryover year of the OIB grant award, which occurs in FFY 2025. In the rare event that the program income is expended during the FFY 2024 carryover year (which occurs in FFY 2025), all program income information must be reported as occurring during the FFY 2024 period of performance, not the FFY 2025 grant award's period of performance.

22. Program Income Expended 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 and does not include any SSA payments transferred to other eligible programs, reported in lines 23 through 26. 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. 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. 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. 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. 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 SF-425 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 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 (1st through 4th Quarter)

Overview: Information from this section is used to ensure the awardee provides the requisite cost share of non-Federal expenditures incurred during the FFY of appropriation. At the end of the 4th quarter, the awardee's non-Federal share is based upon the sum of lines 28, Total Non-Federal Share of Expenditures (4th Quarter) and 29, Non-Federal Share of Unliquidated Obligations (4th Quarter). In using this calculation, RSA considers the awardee's unliquidated non-Federal obligations to be

expenditures incurred at the time the awardee incurred the obligation to pay the cost with non-Federal funds consistent with 34 C.F.R. § 76.707. As such, the awardee's non-Federal share of unliquidated obligations is credited toward meeting the awardee'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 4th quarter), determines whether the awardee has preliminarily 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, awardees 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.

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)).

28. Total Non-Federal Share of Expenditures
(1st through 4th Quarter):

Enter the total amount of non-Federal VR expenditures incurred 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)). Do not include non-Federal unliquidated obligations, as those will be reported on line 29.

Include on line 28 all non-Federal expenditures incurred under the VR program, including those 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)). Awardees must report on line 28 all 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 Unliquidated Obligations
(1st through 4th Quarter):

Enter the amount of 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 (i.e., October 1 through September 30). 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 4th quarter is marked final, enter zero on line 29.

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
(1st through 4th Quarter):

Enter the non-Federal share of expenditures, also included on line 28, Total Non-Federal Share of 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), as these costs will be reported on line 39a. If no funds were used for purposes identified in 34 C.F.R. § 361.5(c)(17) during the reporting period, enter zero on this line.

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

Enter the non-Federal share of expenditures, also included on line 28, Total Non-Federal Share of 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), as these costs will be reported on line 39a. If no funds were used for purposes identified in 34 C.F.R. § 361.5(c)(10) during the reporting period, enter zero on this line.

E. Reporting Non-Federal Share in the Carryover Year (5th through 8th 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 awardee 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 by the end of the liquidation period for that award (i.e., 120 days after the end of the 8th quarter (period of performance)). However, we recognize unliquidated obligations sometimes fall through during the carryover year and must be cancelled or deobligated. When this occurs, the awardee can no longer count those obligations toward satisfying its match requirement.

If non-Federal unliquidated obligations from the end of the 4th quarter, needed to carryover funds, are cancelled, but the awardee had access to additional non-Federal funds prior to end of the 4th quarter, then the awardee 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 awardee reported as incurred by the end of the FFY of appropriation. The awardee 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 non-Federal share and/or maintenance of effort requirement. Such accounting adjustments must be consistent with the State and awardee policies/procedures and Generally Accepted Accounting Principles (GAAP). As a result, based on the Final RSA-17 report, *the actual total match provided by an awardee is the sum of lines 28, Total Non-Federal Share of Expenditures (4th Quarter) and 32, Non-Federal Expenditures for Unliquidated Obligations Reported on Line 29 - Liquidated After the 4th Quarter (8th 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 Unliquidated Obligations Reported on Line 29 - Liquidated After the 4th Quarter (5th through 8th Quarter):

- This line is only used when the FFY of appropriation 4th quarter report is not submitted as the Final report. The State must have met the requirements of Section 19 of the Rehabilitation Act for carrying over funds to report an amount on this line item. If the State did not qualify for carrying over Federal funds because it did not satisfy the requirements of Section 19, the awardee must mark its 4th quarter report final and the awardee has 120 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 4th quarter is marked final under these circumstances, line 32 should remain blank.

For awardees in States that 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 Unliquidated Obligations, of the awardee's 4th quarter RSA-17 report that were liquidated during the subsequent reporting period. The amount reported on line 32 reflects only the non-Federal obligations that were reported on line 29 as incurred on or 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. Awardees may not report new non-Federal expenditures on line 32 (*i.e.*, non-Federal expenditures incurred during the carryover year 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 awardee's 4th quarter RSA-17 and liquidated within 120 days after the end of the period of performance for that award.

Unliquidated obligations reported on the 4th 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 award because those obligations never came to fruition for the VR program. This means, an awardee 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 Unliquidated Obligations, cancelled during the carryover period, may not be re-obligated 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 4th quarter, needed to carryover funds, are cancelled, but the awardee had access to additional non-Federal funds prior to end of the 4th quarter, then the awardee 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 awardee for the 4th 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 awardee 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 note in the Remarks section (line 42) of the RSA-17 the reason for the excess Federal cash on hand.

The awardee 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 awardee's accounting policies/procedures and GAAP. Accounting adjustments to expenditures incurred in a prior period (e.g., through the 4th quarter) require the awardee to request a revision to the prior reporting period submission that coincides with when the expenditure occurred.

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

For purposes of the VR program, an awardee 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, then 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 match requirement of either the prior FFY year of appropriation or the current FFY, but will count toward the current FFY's MOE requirement.

34. Non-Federal Share for Establishment of Facilities for CRP Purposes (5th through 8th 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), as these costs will be reported on line 39a. If no funds were used for purposes identified in 34 C.F.R. § 361.5(c)(17) during the reporting period, enter zero on this line.

35. Non-Federal Share for Construction of Facilities for CRP Purposes (5th through 8th 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 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), as these costs will be reported on line 39a. If no funds were used for purposes identified in 34 C.F.R. § 361.5(c)(10) during the reporting period, enter zero on this line.

F. Indirect Expenses

Indirect costs (2 C.F.R. § 200.1) are generally charged to Federal awards via an approved indirect cost rate or cost allocation plan. Any awardee 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. § 200.1) and submit it to the cognizant Federal agency for

indirect costs for approval (2 C.F.R. part 200, Appendix VII, paragraph D). Awardees 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. Awardees must ensure internal controls are adequate to report indirect costs timely and accurately.

Note: Indirect costs will be reported in Section F, line 36 and Section G, Administrative Expenditures, line 37, as well as the applicable Federal, Program Income, and non-Federal sections (B, C and D). Cost allocation plan costs will not be reported in Section F, line 36, but will be reported in Section G, Administrative line 37, as well as the applicable Federal, Program Income, and non-Federal sections (B, C and D).

Awardees 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 awardee's indirect cost rate.

a. Type of Rate(s):

Select whether the approved indirect cost rate is Provisional, Predetermined, Final, or Fixed.

b. Rate:

Enter the approved indirect cost rate(s) in effect during the reporting period as a whole number (e.g., enter "8.5" if the approved rate is 8.5 percent, instead of 0.085).

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 expenditures to which the approved indirect cost rate may be applied.

f. Amount Charged (line 36b multiplied by line 36e):
- Data entry not required.

g. Federal Share:

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

h. Totals:
- Data entry not required.

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

The expenditures reported in this section are a subset of those in Sections B, C and D, and will not reconcile to those data elements.

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). This should include both direct and indirect administrative expenditures, regardless of whether expenditures are charged in accordance with an approved indirect cost rate or cost allocation plan. 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, except for technical assistance and support services described in § 361.49(a)(4);
- The 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, as well as the infrastructure of the one-stop system;
- Supplies;
- Administration of Comprehensive System of Personnel Development, including personnel administration, training, and staff development;

- Administrative salaries, including support staff;
- Travel expenditures;
- Conducting reviews of determinations made by personnel of the DSU; and legal expenses (34 C.F.R. § 361.5(c)(2)).

In addition, include personnel costs of regional, district and field office supervisors who do not manage a participant caseload or perform the functions of a VR counselor. Furthermore, report costs of field office rent, utilities, and supply costs, etc., and any staff travel to carry out the program that is not related to the provision of VR services (34 C.F.R. § 361.5(c)(2)(xii)).

38. Not Applicable

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: (34 C.F.R. § 361.49(a)(1))

This includes Federal and non-Federal costs for the establishment, development, or improvement of a public or nonprofit CRP (34 C.F.R. § 361.5(c)(16)); the establishment of a facility for a public or nonprofit CRP (34 C.F.R. § 361.5(c)(17)); and the construction of a facility for a public or nonprofit CRP (34 C.F.R. § 361.5(c)(10)).

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, including the Randolph-Sheppard program: (34 C.F.R. § 361.49(a)(5))

Report the Federal and non-Federal expenditures, as well as Randolph-Sheppard set-aside expenditures spent on allowable activities under 34 C.F.R. § 361.49(a)(5), including management and supervision services, purchase of new or replacement equipment, repair of equipment. Include Federal and non-Federal expenditures spent on initial stocks and supplies (up to the first six months) and initial operating expenses (up to the first six months).

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))

Section 103(b) of the Rehabilitation Act, as amended by the Workforce Innovation and Opportunity Act (WIOA) authorizes VR services provided for the benefit of groups of individuals with disabilities, including transition services for students and youth with disabilities, who may not have applied for or been determined eligible for vocational rehabilitation services. (Section 103(b)(7) of the Rehabilitation Act and 34 C.F.R. § 361.49(a)(7)). These specific transition services are to benefit a group of students with disabilities or youth with disabilities and are not individualized services directly related to an individualized plan for employment (IPE) goal, which are reported in Section B. line 15.

These expenditures may not be charged to the funds reserved for the provision of pre-employment transition services.

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 37, Administrative Expenditures. 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 37, 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 Section 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. § 200.1, 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)(viii), 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 in line 40 any non-cash, third-party in-kind contributions, or additional costs including career services and shared operating costs or shared services, including personnel costs.

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&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&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. If line 13, Federal Cash On Hand, indicates more than three business days of cash are on hand, awardees must provide an explanation as to why the drawdown was made prematurely or other reasons for the excess cash.

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. Full Legal Name of Signer:*

Enter the full name of the certifying official that is legally authorized to submit the form and attest to the certification above.

a. Certifying Official Title:*

Enter the official title of the certifying official that is legally authorized to submit the form and attest to the certification above.

44. Telephone (Area code, number):*

Enter the telephone number of the authorized certifying official.

a. Telephone Extension (if any):*

45. Email Address:

Enter the email address of the authorized certifying official.

46. Signature:*

By checking this box and typing the full legal name above, the individual has electronically signed the form.

47. Date Report Submitted:
- Data entry not required.