

UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES
REHABILITATION SERVICES ADMINISTRATION
WASHINGTON, DC 20202

POLICY DIRECTIVE

RSA-PD-15-05

DATE: February 5, 2015

ADDRESSEES: STATE VOCATIONAL REHABILITATION AGENCIES

SUBJECT: Revisions to PD-12-06, instructions for completing the Federal Financial Report (SF-425) for the State Vocational Rehabilitation Services program.

POLICY

STATEMENT: The Office of Management and Budget (OMB) requires that grantees use the SF-425 to report financial data for grant awards. Through this Policy Directive (PD), the Rehabilitation Services Administration (RSA) is transmitting a copy of the SF-425 and revised instructions for completing the form for the State Vocational Rehabilitation Services (VR) program. Upon issuance of this PD, PD-12-06 will be repealed.

For your convenience, the revisions to the instructions:

- where applicable, add regulation references for the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR part 200);
- ensure consistency with 2 CFR part 200;
- clarify types of Federal expenditures required to report in line 10e;
- clarify line 10j regarding non-Federal share of expenditures for community rehabilitation program (CRP) purposes;
- clarify reporting requirements for program income in line 10i;
- create a new line item 12b – Pre-Employment Transition Services, which captures the total Federal expenditures for the provision of pre-employment transition services;
- create a new line item 12h – Program Income Transferred to the Supported Employment Program, which captures the amount of program income from Social Security payments that was transferred to the supported employment program; and
- clarify requirements related to certifying the SF-425.

RSA uses the SF-425 data to monitor the financial status of the VR program and to assess grantee compliance with the fiscal requirements contained in the Rehabilitation Act of 1973 (Rehabilitation Act), as amended by the Workforce Innovation and Opportunity Act (WIOA).

Therefore, the reports must be accurate and submitted timely. VR grantees must submit completed SF-425 reports on a semi-annual basis. The end dates for each reporting period in a fiscal year are 3/31 and 9/30. Semi-annual reports must be submitted no later than 45 days¹ after the end of the reporting period. Final reports must be submitted no later than 90 days after the period of performance. Period of performance means the time during which the non-Federal entity may incur new obligations to carry out the work authorized under the Federal award.

Obligations made during the period of performance may be liquidated at any point during the liquidation period, which is 90 days after the period of performance. If, however, the timing of liquidating obligations precludes submission of the final SF-425 within 90 days of the period of performance, grantees must submit a late liquidation request in accordance with the Department of Education's Policy Memorandum regarding extension of liquidation periods. If the late liquidation request is approved, the grantee must submit the final SF-425 after the funds have been liquidated, but no later than 45 days after the end of the extension period.

Electronic Submission

Reports must be submitted electronically through the RSA website. By certifying the report, the grantee is certifying that it is aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject them to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise (2 CFR 200.415).

To enter data into this report online, visit <https://rsa.ed.gov>. To enter data, individuals must have a user ID and password. If you do not have a user ID, select *Info for New Users* for instructions. The procedures for obtaining a user ID are also located in the "Getting Started" section of the RSA Website User Guide at:

http://www2.ed.gov/rschstat/eval/rehab/rsamis/rsamis_help.html

If you have any questions about completing the SF-425, please contact the RSA Fiscal Unit contact for your award.

¹ Although the Office of Management and Budget (OMB) published in its December 7, 2007 Federal Register Notice (72 FR 69236) that interim reports are due within 45 days of the interim reporting end dates instead of within 30 days as originally identified, OMB has not revised the Federal Financial Report instructions to reflect this change. Grantees are, nevertheless, permitted to exercise the 45 day period as published by OMB within the Federal Register.

CITATIONS

IN LAW: Sections 3(b), 19, 107(a)(2)(H), 107(a)(2)(I), 108, and 113 of the Rehabilitation Act of 1973, as amended by WIOA.

CITATIONS IN REGULATIONS:

34 CFR 76.702, 76.707, 76.709; 34 CFR 77.1; 2 CFR 200.1, 200.80, 200.301, 200.302, 200.303, 200.306, 200.307, 200.309, 200.327, 200.328, 200.343, 200.401, 200.408; 34 CFR 361.40, 361.60(b), 361.63, and 361.64.

EFFECTIVE DATE OF POLICY:

Immediately Upon Issuance

EXPIRATION DATE:

Until Retired

INQUIRIES

TO: RSA Fiscal Unit Staff

/s/

Janet L. LaBreck.
Commissioner
Rehabilitation Services Administration

Attachment

cc: Council of State Administrators of Vocational Rehabilitation
National Council of State Agencies for the Blind

FEDERAL FINANCIAL REPORT (ACCESSIBLE VERSION)

- 1. Federal Agency and Organizational Element to Which Report is Submitted _____
- 2. Federal Grant or Other Identifying Number Assigned by Federal Agency _____
- 3. Recipient Organization _____
- 4a. DUNS Number _____
- 4b. EIN _____
- 5. Recipient Account Number or Identifying Number _____
- 6. Report Type _____
- 7. Basis of Accounting _____
- 8. Project/Grant Period From _____
- 8. Project/Grant Period To _____
- 9. Reporting Period End Date _____
- 10. Transactions
 - a. Cash Receipts _____
 - b. Cash Disbursements _____
 - c. Cash on Hand (line a minus b) _____
 - d. Total Federal funds authorized _____
 - e. Federal share of expenditures _____
 - f. Federal share of unliquidated obligations _____
 - g. Total Federal share (sum of lines e and f) _____
 - h. Unobligated balance of Federal funds (line d minus g) _____
 - i. Total recipient share required _____
 - j. Recipient share of expenditures _____
 - k. Remaining recipient share to be provided (line i minus j) _____
 - l. Total Federal program income earned _____
 - m. Program income expended in accordance with the deduction alternative _____
 - n. Program income expended in accordance with the addition alternative _____
 - o. Unexpended program income (line l minus line m or line n) _____

11. Indirect Expense

	a. Type of Rate	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
Row 1							
Row 2							
g. Totals							

12. Remarks

13. Certification - By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001). In addition, I agree to maintain a hardcopy of the report, signed by the certifying official, for verification purposes.

- a. Name and Title of Authorized Certifying Official _____
- b. Signed _____
- c. Telephone (Area code, number) _____
- c. Telephone (Extension if any) _____
- d. Email address _____
- e. Date Report Submitted _____

14. Agency use only: Standard Form 425 - OMB Approval Number: 0348-0061

PAPERWORK BURDEN STATEMENT

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0060), Washington, DC 20503.

SF-425 Form: State VR Services Program Reporting Instructions

While the SF-425 report is designed for single grant and multiple grant award reporting, the U.S. Department of Education's (Department's) policy is that multiple grant award reporting is not permitted for Department grants. The SF-425 attachment (SF-425A), which is to be used for reporting multiple grants, is not to be used for Department grants and is not included with this PD. As such, references to multiple grant reporting and to the SF-425A in items 2, 5 and 10 of the SF-425 are not applicable to Department grantees. The Department requires grantees to complete a separate SF-425 for each grant they receive.

1. Federal Agency and Organizational Element to Which Report is Submitted:
Data entry is not required for this field. RSA is the default entry.

2. Federal Grant or Other Identifying Number Assigned by Federal Agency:
Data entry is not required for this field. The grantee's grant award number is the default entry. This is the Award Number listed in Box 2 of the Grant Award Notification (GAN). The grant award number is also referred to as the Federal Award Identification Number (FAIN). If the information on the form is not correct, please notify the RSA Fiscal Unit contact for your award.

3. Recipient Organization:
Data entry is not required for this field. The organization's name and address associated with the grant will be the default entry. This is the organization information listed in Box 1 of the GAN. If the information on the form is not correct, please notify the RSA Fiscal Unit contact for your award.

- 4a. DUNS Number:
Data entry is not required for this field. The Grantee Data Universal Numbering System (DUNS) number associated with the grant will be the default entry. This is the DUNS number listed in Box 8 of the GAN. If the information on the form is not correct, please notify the RSA Fiscal Unit contact for your award.

- 4b. EIN:
Data entry is not required for this field. The Employer Identification Number (EIN) associated with the grantee will be the default entry. This number is also known as the Tax Identification Number (TIN). If the information on the form is not correct, please notify the RSA Fiscal Unit contact for your award.

5. Recipient Account Number or Identifying Number:
This is an optional data element. Enter an account number or any other identifying number assigned by the grantee to the award. This number is for the grantee's use only and is not required by RSA. Data entry is limited to 30 characters.

6. Report Type:
Indicate if report is final. A report can be marked as final at the end of the period of performance if the grantee has liquidated its obligations and no additional reporting is

required for the grant award. The final report must indicate that Federal and non-Federal funds have been liquidated. There must be no cash on hand, all obligations must be liquidated, and program income must be disbursed.

7. Basis of Accounting (Cash/Accrual):

Specify whether a cash or accrual basis was used for recording transactions related to the grant award and for preparing the SF-425. For cash basis accounting, expenses are recorded when they are paid. Accrual basis of accounting refers to the accounting method where expenses are reported when incurred. Accrued expenditures are recorded when goods or services are received, regardless of when cash is received or paid. To report accrual information, the grantee is not required to convert its accounting system to the accrual basis, but shall develop such accrual information through an analysis of the documentation on hand (2 CFR 200.302 and 200.327).

Note: A grantee can report using either a cash or accrual basis of accounting. However, if a grantee changes from one basis to another, the grantee should inform RSA of the change. To ensure grantees are not utilizing separate bases of accounting for awards covering the same timeframe, changes should coincide with the end of the fiscal year.

8. Project/Grant Period (From/To):

Data entry is not required for this field. The grant period will be entered by default and will be the same as Box 6 on the GAN that documents when Federal sponsorship begins and ends. The grant period represents the period for which the funds were awarded in accordance with 34 CFR 77.1. *The grant period is one year. However, Federal funds which remain unobligated at the end of the year of appropriation may be carried over for obligation in the succeeding fiscal year only to the extent that the agency complied with the matching requirement applicable to the State VR Services program for the fiscal year for which the funds were appropriated (Section 19 of the Rehabilitation Act and 34 CFR 361.64(b)).*

9. Reporting Period End Date:

Data entry may be required for this field if the grantee is submitting a final report. The reporting period end date entered by default will correspond with the required reporting period (3/31 and 9/30). The period covered is always the beginning date of the grant through the end of the reporting period. When submitting a final SF-425 form:

- if all funds are obligated by 9/30 of the fiscal year in which the award was made and liquidated within 90 days, the reporting period end date shall be 9/30 of the fiscal year in which the award was made;
- if Federal funds are carried over for obligation in the succeeding fiscal year, and all funds are obligated by either 3/31 or 9/30 of the carryover year and liquidated within 90 days, the reporting period end date for the final report shall be 9/30 of the carryover year; and
- if Federal funds are carried over for obligation in the succeeding fiscal year, a late liquidation request extension has been approved, and funds were obligated by 9/30 of the carryover year and liquidated by the approved date for late liquidation, the reporting period end date for the final report shall remain 9/30 of the carryover year, but the final

report shall be due 45 days after the end date of the approved late liquidation extension period.

10. **Transactions**

10a. Federal Cash Receipts:

The grantee must enter the net amount of Federal VR funds on line 10a that the grantee has drawn down from G5. This amount is obtained by running a G5 External Award Activity Report (<https://www.g5.gov>) using date parameters.

- For semi-annual reports, the date parameters will be the start date of the award and the reporting period end date.
- For final reports, the date parameters will be the start date of the award and the date award funds were liquidated.

The net amount of Federal VR funds drawn down will be shown on the G5 report and should be entered as the amount on line 10a of the SF-425 form. Grantees may want to maintain copies of the G5 External Award Activity Reports as supporting documentation that verifies the accuracy of the amount reported on line 10a.

10b. Federal Cash Disbursements:

Enter the cumulative amount of actual disbursements made from Federal VR funds drawn down during the reporting period. 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 cash advances and payments made to contractors/vendors.

10c. Federal Cash on Hand (10a minus 10b equals 10c):

Data entry is not required for this field. This data element is calculated automatically. If more than three business days of cash are on hand, RSA requires an explanation on line 12, Remarks, explaining 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 Federal regulations (31 CFR part 205 and 2 CFR 200.305(b)).

10d. Total Federal Funds Authorized:

Data entry is not required for this field. This data element is updated automatically and represents the total amount of Federal funds awarded to the grantee as of the end of the reporting period.

10e. Federal Share of Expenditures:

Enter the amount of expenditures incurred with Federal funds (also known as Federal fund expenditures).

- 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.

Do not include Federal program income received by the grantee on line 10e. See line 10l for instructions regarding the reporting of Federal program income.

Grantees must include all Federal VR fund expenditures incurred under the VR program on line 10e, including Federal expenditures incurred for the provision of pre-employment transition services. The amount expended on pre-employment transition services, included on line 10e, must also be reported separately in Section 12, line 12b – Remarks.

10f. Federal Share of Unliquidated Obligations:

Enter the Federal portion of unliquidated obligations incurred by the grantee. Unliquidated obligations include direct and indirect expenses for goods and services incurred by the grantee, but not yet paid or charged to the VR grant award, including amounts due to contractors/vendors. When submitting a final SF-425 report, this line should be zero.

On line 10f, do not include:

1. expenditures reported on line 10e; and
2. future fund commitments (e.g., a long term contract) for which an obligation or expense has not been incurred pursuant to 34 CFR 76.707.

Note: Grantees have 90 days from the end of the period of performance to liquidate Federal obligations (2 CFR 200.328(b)(1)), which applies regardless of whether the grantee uses a cash or accrual basis of accounting. If the timing of liquidating obligations precludes submission of the final SF-425 report within 90 days after the period of performance, grantees must submit a late liquidation request. The request for late liquidation must be made in accordance with the Department’s guidance on late liquidations. If approved, the grantee must liquidate the approved obligations and submit the final SF-425 report within 45 days after the approved late liquidation extension date. When submitting a final SF-425 report, line 10f should be zero.

10g. Total Federal Share (sum of 10e and 10f equals 10g):

Data entry is not required for this field. This data element is calculated automatically.

10h. Unobligated Balance of Federal Funds (10d minus 10g equals 10h):

Data entry is not required for this field. This data element is calculated automatically. For the final report, this represents the amount of Federal VR funds awarded that the grantee did not request or draw down.

10i. Total Recipient Share Required:
Data entry is not required for this field. This data element is calculated automatically using the following formula, and reflects the 21.3 percent match requirement: (line 10a divided by 0.787) multiplied by (0.213).

10j. Recipient Share of Expenditures:
Enter the total amount of non-Federal VR expenditures incurred for the reporting period. This amount must include the grantee's non-Federal share of actual cash disbursements or outlays (less any rebates, refunds, or other credits), including payments to contractors, the grantee's non-Federal share of unliquidated obligations (reported separately on line 12d – Remarks), and the Non-Federal Share of Expenditures for the Establishment or Construction of Facilities for Community Rehabilitation Program (CRP) Purposes as reported on line 12a. The amount reported on line 10j does not include Federal program income earned by the grantee. See line 10l for instructions regarding the reporting of Federal program income.

The amount reported on line 10j should be equal to or greater than the amount reported on 10i (required non-Federal share amount) to ensure Federal funds are being drawn down proportionally in accordance with the Cash Management Improvement Act (CMIA) (31 CFR 205.15(d)). By 9/30 of the fiscal year in which the award was made, the grantee must have provided the requisite non-Federal share for any Federal VR funds that will be carried over for obligation in the succeeding fiscal year, in addition to the non-Federal share required for Federal VR funds that have been obligated or expended by 9/30 of the fiscal year in which the VR award was made.

10k. Remaining Recipient Share to Be Provided (10i minus 10j equals 10k):
Data entry is not required for this field. This data element is calculated automatically. If the amount is a positive number, this figure represents the amount of non-Federal share the grantee was required to provide, but did not, by the end of grant period. If the amount is a negative number, this figure represents the amount of non-Federal share provided by the grantee that exceeds the non-Federal share required based upon the amount of Federal funds drawn down. Grantees must ensure Federal funds are drawn down proportionally in accordance with the CMIA (31 CFR 205.15(d)) (2 CFR 200.305(b)).

10l. Total Federal Program Income Earned:
Enter the total amount of Federal program income (program income) earned and received by the grantee as of the end of the reporting period. *Program income is considered earned in the fiscal year in which the funds are received by the grantee* (34 CFR 361.63 and 2 CFR 200.80). Therefore, the amount reported on line 10l should not change after the grantee submits its fourth quarter SF-425 report.

Program income means gross income received by the grantee that is directly generated by an allowable activity supported under the VR program to VR applicants or consumers (2 CFR 200.307). Sources of program income include, but are not limited to: payments from the Social Security Administration (SSA) for assisting Social Security beneficiaries and recipients to achieve employment outcomes, payments received from workers' compensation funds, fees for services to defray part or all of the costs of services provided to VR applicants and consumers, income generated by a State-operated CRP for services to VR applicants and consumers, consumer financial contributions resulting from financial means tests, and payments or reimbursements from insurers for consumer services. Do not include refunds or rebates as program income.

Note: A VR grantee may choose to use SSA payments earned by the VR program for eligible formula grant programs funded under the Rehabilitation Act (Section 108 of Rehabilitation Act and 34 CFR 361.63(c)(2)). The flexibility to transfer program income received from SSA in accordance with 34 CFR 361.63(c)(2) is *not* granted to the VR agency with regard to program income earned from other sources. Each program earning, or receiving for its use, SSA payments must report the funds as program income earned or received on line 10l. For example, if the VR program receives \$100,000 in SSA payments and keeps it for its own program use, the VR grantee must include the \$100,000 on line 10l. However, 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, both the VR and OIB programs must report the \$100,000 on line 10l of their respective SF-425s. In so doing, the VR program would report that the funds were “expended” by reporting the transfer on line 10n – Program Income Expended in Accordance with the Addition Alternative and would also report the transfer of program income to the OIB program on line 12f – Remarks. In addition, in this example, the OIB program would report the program income on line 10l as received and report the program income as transferred from the VR program in the Remarks section on line 12b – Remarks of its own SF-425.

Program income from SSA payments recorded as received in the VR program and transferred to an eligible receiving program is considered expended in the VR program. Include the amount of SSA payments transferred on line 10n; additionally, include that amount under the correct line in Section 12 – Remarks that corresponds to the eligible program receiving the transferred VR SSA payments. Program income from SSA payments transferred to other eligible programs is restricted to the grant award year that corresponds to the fiscal year in which it was earned in the VR program. For example, SSA payments earned in the VR program in FY 2015 may be transferred to the FY 2015 OIB program at any time during the period of performance of the FY 2015 award.

Program income earned may be expended in accordance with the deduction or addition alternative.

10m. Program Income Expended in Accordance with the Deduction Alternative:

For those grantees using the deduction alternative, enter the amount of program income that was used to reduce the Federal share of the total VR program costs. This reporting alternative is available to the grantee agency even though the use of the addition alternative is also authorized under the VR program (34 CFR 361.63(c)(3)). The grantee must expend program income funds in accordance with the same standards of allowability, reasonableness and allocability (2 CFR 200.403, 200.404 and 200.405) that are applicable to Federal funds (Section 108 of the Rehabilitation Act and 34 CFR 361.63(c)(3); and 2 CFR 200.307(e)(1), 200.401, and 200.408). *Be advised that if a grantee utilizes the deduction alternative, the amount of program income entered will reduce the Federal share, which will result in the return of these funds to the Department.*

10n. Program Income Expended in Accordance with the Addition Alternative:

For those grantees using the addition alternative, enter the amount of program income that was used to supplement the Federal share of the total program costs. The amount reported on line 10n represents actual disbursements (i.e., outlays of program income by the grantee). The outlay of program income funds must meet the same standards of allowability, reasonableness and allocability (2 CFR 200.403, 200.404 and 200.405) that are applicable to Federal funds (Section 108 of the Rehabilitation Act and 34 CFR 361.63(c)(3); and 2 CFR 200.307(e)(2), 200.401, and 200.408).

10o. Unexpended Program Income (10l minus 10m or 10n equals 10o):

Data entry is not required for this field. This data element is calculated automatically. When submitting a final SF-425 report, this line should be zero. Program income that has not been disbursed by the end of the liquidation period must be returned to the Department.

Note: In accordance with 2 CFR 200.305(b)(5), “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.” [emphasis added]

11. **Indirect Expense:**

Indirect costs are generally charged to Federal awards via an indirect cost rate. Any grantee that wishes to claim indirect costs under Department awards must prepare an indirect cost proposal and submit it to the cognizant Federal agency for approval (2 CFR part 200 – Appendix VII, paragraph D). Grantees claiming indirect expenses based on an approved cost allocation plan (CAP) (2 CFR part 200 – Appendix VII, paragraph F.3, rather than an indirect cost rate, should follow the directions included in the line item instructions below).

11a. Type of Rate(s):

Select whether the approved indirect cost rate is Provisional, Predetermined, Final, or Fixed. If based on an approved CAP, select CAP from the drop-down menu.

- 11b. Rate:
Enter the approved indirect cost rate(s) in effect during the reporting period. For CAPs only, enter 100 percent of the costs attributable to this award.
- 11c. Period From; Period To:
Enter the beginning and ending effective dates for the approved indirect cost rate(s) or CAP.
- 11d. 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 CAPs, enter the total amount of the CAP costs (include both non-Federal and Federal).
- 11e. Amount Charged (11b multiplied by 11d equals 11e):
Data entry is not required for this field. This data element is calculated automatically.
- 11f. Federal Share:
Enter the Federal share of the amount in 11e.
- 11g. Totals:
Data entry is not required for this field. This data element is calculated automatically.

12. **Remarks:**

This section is used to report data elements unique to the VR program that are necessary to ensure compliance with program requirements. This section can also be used, as needed, to clarify and explain amounts reported, including sources of matching funds, and changes from amounts previously reported.

- 12a. Non-Federal Share of Expenditures for the Establishment or Construction of Facilities for Community Rehabilitation Program Purposes:
Enter the non-Federal share of expenditures, also included in the total amount of non-Federal expenditures reported on line 10j, incurred for the establishment or construction of facilities for CRP purposes (34 CFR 361.62(b)). Only include those costs for activities that would meet the definition of “establishment of a facility for a community rehabilitation program” at 34 CFR 361.5(b)(18) and “construction of a community rehabilitation program” at 34 CFR 361.5(b)(12). Do not include staffing costs or other costs associated with establishment projects, such as those additional costs included in the definition of “establishment of a community rehabilitation program” at 34 CFR 361.5(b)(17). If no funds were used for this purpose during the reporting period, enter zero on this line. Do not include Federal funds used for this purpose.

- 12b. Pre-Employment Transition Services:
Enter the total amount of Federal expenditures incurred for the provision of pre-employment transition services to individuals eligible to receive such services (i.e., students with disabilities). Only include Federal funds that were used to pay for activities that are authorized under Section 113 of the Rehabilitation Act. Agencies are required to reserve not less than 15 percent of the total Federal VR allotment, received under section 110 of the Rehabilitation Act, for the provision of pre-employment transition services under section 113. The formula to determine if an agency has spent the funds required is (line 10d multiplied by 0.15). The amount reported on line 12b must also be included in the total amount reported on line 10e – Federal Share of Expenditures.
- 12c. Not Applicable.
- 12d. Recipient Share of Unliquidated Obligations:
Enter that portion of unpaid obligations to be paid with non-Federal funds meeting the requirements in 34 CFR 361.60(b). This amount is also included in the amount reported on line 10j.
- 12e. Federal Program Income (VR SSA Payments Only) Transferred to the State Independent Living Services (SILS) Program:
Enter the amount of SSA payments received by the VR program and transferred to the SILS program (Section 108 of the Rehabilitation Act and 34 CFR 361.63(c)(2)). This amount should also be reported as program income received on the corresponding SF-425 submitted for the SILS program. See line 10l instructions for further guidance.
- 12f. Federal Program Income (VR SSA Payments Only) Transferred to the Independent Living Services for Older Individuals who are Blind (OIB) Program:
Enter the amount of SSA payments received by the VR program and transferred to the OIB program (Section 108 of the Rehabilitation Act and 34 CFR 361.63(c)(2)). This amount should also be reported as program income received on the corresponding SF-425 submitted for the OIB program. See line 10l instructions for further guidance.
- 12g. Federal Program Income (VR SSA Payments Only) Transferred to the Client Assistance Program:
Enter the amount of SSA payments received by the VR agency and transferred to the Client Assistance Program (Section 108 of the Rehabilitation Act and 34 CFR 361.63(c)(2)). This amount should also be reported as program income received on the corresponding SF-425 submitted by the Client Assistance Program. See line 10l instructions for further guidance.

12h. Federal Program Income (VR SSA Payments Only) Transferred to the State Supported Employment Services (SE) Program:
Enter the amount of SSA payments received by the VR program and transferred to the SE program (Section 108 of the Rehabilitation Act). This amount should also be reported as program income received on the corresponding SF-425 submitted by the SE program. See line 10l instructions for further guidance.

12i. Total Program Income Transferred:
Data entry is not required for this field. The sum of lines 12e, 12f and 12g is calculated automatically.

13. Certification:

Through the electronic submission of this report, the grantee's certifying official indicates: "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." (2 CFR 200.415 and U.S. Code, Title 18, Section 1001).

13a. Typed or Printed Name and Title of Authorized Certifying Official:
Enter name and title of authorized certifying official or their designee.

13b. Signature of Authorized Certifying Official:
Place a checkmark in the signed box to indicate that a hardcopy of the completed form has been signed by the certifying official authorized to legally bind the grantee and is maintained by the grantee.

13c. Telephone (Area Code, Number and Extension):
Enter the telephone number (including area code and extension) of the individual listed in line 13a.

13d. E-mail Address:
Enter the email address of the individual listed in line 13a.

13e. Date Report Submitted:

Enter the date that the report is submitted to RSA. The report date must be within five days of the date submitted to RSA.

After the form is submitted electronically, RSA fiscal unit staff will mark the form as received. This action does not constitute approval or verification of the financial data submitted by the grantee.