

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

PERFORMANCE AND FINANCIAL REPORTS

I. Applicable Program:

- State Vocational Rehabilitation Services (VR) (Assistance Listing Number 84.126A)

II. Performance Reports:

The following performance reports are required:

1. *VR - Case Service Record Report (RSA-911), OMB Control No. 1820-0508* – submitted quarterly within 45 days after the end of each quarter;
2. *ETA 9169, OMB Control No. 1205-0526 - WIOA Annual Performance Report* – submitted annually on October 1, which is 90 days after the end of each Program Year.

III. Financial Reports:

The following financial reports are required:

1. *Vocational Rehabilitation Financial Reports (RSA-17), OMB Control No. 0820-0017-*
 - Semi-annual reports are due within 30 calendar days of the reporting periods ending 3/31 and 9/30. The RSA-17 for the reporting period ending 3/31 is due by 4/30 and the RSA-17 for the reporting period ending 9/30 is due by 10/30;
 - A final RSA-17 is due within 120 calendar days after the period of performance or termination of grant support ([2 C.F.R. § 200.328](#)).
2. *Real Property Status Reports (SF-429s), OMB Control No. 4040-0016 –*
 - Real Property Status Report (Cover Page) (SF-429) - The Cover Page must be submitted along with the other SF-429 Attachments (A and C, as applicable).
 - Real Property Status Report Attachment A (General Reporting) (SF-429A) - must be submitted by each VR recipient that has used Federal VR funds, program income, or non-Federal funds used for match, to acquire, construct, or improve real property, thereby giving the U.S. Department of Education (Department) a Federal interest in that real property. The General Report is submitted annually, but not later than with the final RSA-17 report for each VR grant award.

- Real Property Status Report Attachment C (Disposition or Encumbrance Request) (SF-429C) must be submitted whenever a recipient is seeking Department approval to sell, transfer, or encumber property subject to a Federal interest, including the refinancing of existing indebtedness and subordination of a Federal interest to the rights of a lender. Attachment C may be submitted at any time to request disposition instructions.

IV. Reporting Requirements:

1. *Indirect Costs:* A recipient will include, on the RSA-17, the indirect cost rate type identified on its indirect cost rate agreement, as approved by its cognizant agency for indirect costs.

A recipient that does not have an indirect cost rate agreement approved by its cognizant agency for indirect costs, and that is using the Department approved (beyond the 90-day temporary period) temporary indirect cost rate of 10 percent of budgeted direct salaries and wages, or the de minimis rate of 15 percent of modified total direct cost (MTDC) must list its indirect cost rate as a Department Temporary Rate or De Minimis Rate. The de minimis rate of 15 percent of MTDC consists of:

All direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and subawards and contracts up to the first \$50,000 of each subaward (i.e., subgrant). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$50,000. Other items, including contract costs in excess of \$50,000, may be excluded when necessary to avoid a serious inequity in the distribution of indirect costs ([2 CFR 200.1 “Modified Total Direct Cost \(MTDC\)”](#)).

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

2. Performance and financial reports must be submitted through the Rehabilitation Services Administration Management Information System (RSAMIS) website at rsa.ed.gov.