

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

PERFORMANCE AND FINANCIAL REPORTS

Applicable Program:

- State Vocational Rehabilitation Services (VR) (ALN 84.126A)

Requirements:

I. 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.

II. Financial Reports:

The following financial reports are required:

1. *Vocational Rehabilitation Financial Reports (RSA-17), OMB Control No. 0820-0017-*
 - Semi-annual reports for reporting periods ending on 03/31 and 09/30 of each VR grant award and are due within 30 days of the end of each of those reporting periods;
 - A final RSA-17 is due within 120 days after the period of performance for each VR grant award.
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 grantee 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 grantee 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.

III Reporting Requirements:

1. *Indirect Costs:* A grantee will list the indirect cost rate type identified on its indirect cost rate agreement, as approved by its cognizant agency for indirect costs. A Department grantee 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% of budgeted direct salaries and wages, or the de minimis rate of 10% 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 10% of MTDC consists of:

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

Grantees with indirect cost rates prescribed in program statute or regulation must list their rate as a Rate Required in Program Statute or Regulation. Grantees are required to follow program-specific statutory or regulatory requirements that mandate either indirect cost rate type or maximum administrative costs recovery. For detailed information including restrictions related to temporary, de minimis, training, restricted, and program prescribed indirect cost rates see GAN ATTACHMENT 4.

2. Performance and fiscal reports must be submitted through the Rehabilitation Services Administration Management Information System (RSAMIS) website at rsa.ed.gov. Grantees will be notified of the process for submitting Real Status Property Reports prior to the due date of the forms.