

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

POLICY DIRECTIVE

RSA-PD-12-06

DATE: February 13, 2012

ADDRESSEES: STATE VOCATIONAL REHABILITATION AGENCIES

SUBJECT: Revision of PD-11-02, instructions for completing the Federal Financial Report (SF-425) for the Vocational Rehabilitation State Grants Program.

POLICY

STATEMENT: The Office of Management and Budget (OMB) requires that grantees use the SF-425 to report financial data for all 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 Vocational Rehabilitation (VR) program.

For your convenience, the revisions to the instructions:

- clarify that data entry is not required for line 10i because the RSA Management Information System (MIS) automatically calculates this data element;
- clarify the distinction between reporting requirements for cash versus accrual accounting for line 10e;
- clarify that the federal share of unliquidated obligations should be reported as zero on line 10f of the grantee's final SF-425 for that grant period;
- delete reporting of innovation and expansion expenditures, which had formerly been reported on line 12a, Remarks;
- clarify that the non-federal expenditures reported on the new line 12a, Remarks, are only those for the construction of a community rehabilitation program or the establishment of a facility for a community rehabilitation program; and
- create separate line items within item 12, Remarks, for the VR agency to report which program received a transfer of Social Security reimbursements from the agency. The affected line items are 12e through 12h.

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, as amended (Rehabilitation Act). Therefore, the reports must be accurate and submitted timely.

All State VR agencies must submit completed SF-425 reports on a semi-annual basis. The reporting period end dates for each fiscal year are 3/31 and 9/30. Semi-annual reports must be submitted no later than 45 days<sup>1</sup> after the end of the reporting period. Final reports must be submitted no later than 90 days after the end of the grant period or the carryover year, if applicable, pursuant to 34 CFR 361.64(b).

Grantees may liquidate obligations for 90 days after the grant period end date including the carryover year, if applicable. If, however, the timing of liquidating obligations precludes submission of the final SF-425 within 90 days of the grant period end date, grantees may 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.

#### Electronic Submission

Reports must be submitted electronically through the RSA-MIS. In addition and as done for other reports submitted to RSA electronically, grantees are responsible for maintaining a hardcopy of the report, signed by the certifying official, for verification purposes.

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

[http://www.ed.gov/rschstat/eval/rehab/rsamis/rsamis\\_help.html](http://www.ed.gov/rschstat/eval/rehab/rsamis/rsamis_help.html)

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

#### CITATIONS IN LAW:

Sections 3(b), 19, 107(a)(2)(H), 107(a)(2)(I), and 108 of the Rehabilitation Act of 1973, as amended.

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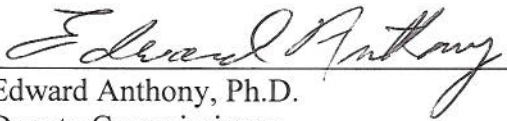
<sup>1</sup> Although the Office of Management and Budget (OMB) published in its December 7, 2007 Federal Register Notice (72 FR 69236) that interim reports are due within 45 days of the interim reporting end dates instead of within 30 days as originally identified, OMB has not revised the Federal Financial 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 REGULATIONS: 34 CFR 76.702, 76.707, 76.709; 34 CFR 77.1; 34 CFR 80.3, 80.20, 80.22, 80.23, 80.24, 80.25, 80.41(b), 80.50; 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: SMPID Fiscal Unit Staff

  
Edward Anthony, Ph.D.  
Deputy Commissioner  
Rehabilitation Services Administration

Attachment

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

# FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element	2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)	Page 1	Of	Pages
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3. Recipient Organization (Name and complete address including ZIP code)

4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual
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8. Project/Grant Period From: (Month, Day, Year)	To: (Month, Day, Year)	9. Reporting Period End Date (Month/Day/Year)
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10. Transactions Cumulative

*(Use lines a-c for single or multiple grant reporting)*

<b>Federal Cash (To report multiple grants, also use FFR Attachment):</b>	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	

*(Use lines d-o for single grant reporting)*

<b>Federal Expenditures and Unobligated Balance:</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)	

<b>Recipient Share:</b>	
i. Total Recipient Share Required	
j. Recipient Share of Expenditures	
k. Remaining Recipient Share to Be Provided (line i minus j)	

<b>Program Income:</b>	
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	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
g. Totals:							

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:

**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 18, Section 1001)**

a. Typed or Printed Name and Title of Authorized Certifying Official	c. Telephone (Area code, number and extension):
b. Signature of Authorized Certifying Official	d. Email Address:
	e. Date Report Submitted (Month, Day, Year):

14. Agency use only:  
Standard Form 425  
OMB Approval Number: 0348-0061  
Expiration Date: 10/31/2011

**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.

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**SF-425 Form: VR State Grants Program Reporting Instructions**

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While the SF-425 is designed for single grant and multiple grant award reporting, the U.S. Department of Education's (ED) policy is that multiple grant award reporting is not permitted for ED grants. The SF-425 attachment (SF-425A), which is to be used for reporting multiple grants, is not to be used for ED 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 ED grantees. ED 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 program's grant award number is the default entry. This is the Award Number listed in Box 5 of the Grant Award Notice (GAN). If the information in the RSA-MIS is not correct, please notify the SMPID Fiscal Unit contact for your state.

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 in the RSA-MIS is not correct, please notify the SMPID Fiscal Unit contact for your state.

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 in the RSA-MIS is not correct, please notify the SMPID Fiscal Unit contact for your state.

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 in the RSA-MIS is not correct, please notify the SMPID Fiscal Unit contact for your state.

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 prior to the end of the grant award period if the grantee has liquidated available funds and no additional reporting is required for the grant award.

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. It is permissible for an agency to use a modified-accrual basis for reporting program expenditures. If using a modified-accrual basis, select accrual in this field. To report accrual information such as unliquidated obligations, the State agency 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 (34 CFR 80.3 and 80.41(b)(2)).

**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.

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 VR State Grants Program for the fiscal year for which the funds were appropriated in accordance with 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 first year of the award and liquidated within 90 days, the reporting period end date shall be 9/30 of year one;
- if federal funds are carried over for obligation in the succeeding fiscal year, and all funds are obligated by 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;
- if the 3/31 report for the carryover year is the final, the reporting period end date must be changed to 9/30 of the carryover year.

10. **Transactions**

10a. Federal Cash Receipts:

The grantee must enter the net amount 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 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 to verify the accuracy of the amount reported on line 10a.

10b. Federal Cash Disbursements:

Enter the cumulative amount of actual disbursements made from federal 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 by the RSA-MIS. 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. States must minimize the time elapsing between drawdown of federal funds and disbursement by the grantee in accordance with Treasury regulations at 31 CFR 205 (34 CFR 80.21(b)).

10d. Total Federal Funds Authorized:  
Data entry is not required for this field. This data element is updated automatically through the RSA-MIS 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 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, and 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.

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.

**Do not include the following amounts on line 10f:**

1. Expenditures reported on line 10e.
2. Future commitments for funds 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 grant period, including the carryover year if applicable pursuant to 34 CFR 361.64(b), to liquidate federal obligations (34 CFR 80.23(b)). This 90-day liquidation period applies regardless of whether the VR grantee uses a cash or accrual basis of accounting. If the timing of liquidating obligations precludes submission of the final SF-425 within 90 days of the grant period end date, grantees may submit a late liquidation request. The request for late liquidation must be made in accordance with RSA's and the Department's guidance on late liquidations. If approved, the grantee must submit the final SF-425 form within 90 days after the approved late liquidation date. When submitting a final SF-425 report, this line 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 by the RSA-MIS.

- 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 by the RSA-MIS. For the final report, this represents the amount of federal funds awarded that the grantee did not request or drawdown. If this amount includes any cash on hand, the grantee must return the funds.
- 10i. Total Recipient Share Required:  
Data entry is not required for this field. The RSA-MIS will calculate this data element automatically. This amount is calculated using the following formula: (line 10a divided by .787) times (.213).
- 10j. Recipient Share of Expenditures:  
Enter the grantee's total amount of non-federal expenditures 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, **and the grantee's non-federal share of unliquidated obligations**. The amount reported on line 10j does not include program income earned by the grantee. See line 10l for instructions regarding the reporting of 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) (205.15(d)). By 9/30 of the first year, the grantee must have provided, at a minimum, the requisite non-federal share (21.3 percent) of the federal VR funds drawn down, as reported on line 10a. Additionally, by 9/30 of the first year, the grantee must also have provided the requisite non-federal share for any remaining federal funds that will be obligated during the carry over year.

The grantee must report the non-federal amount of unliquidated obligations, included on line 10j, separately on line 12d, Remarks.

- 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 by the RSA-MIS. If the amount entered is a positive number, this figure represents the amount of non-federal share the grantee is required to provide by the end of the annual reporting period of the year in which the federal funds were awarded. If the amount entered is a negative number, this figure represents the amount of excess non-federal share provided by the grantee.

**Example 1:** State A has drawn down \$1 million of VR federal funds (line 10a). State A's required match for those funds is \$270,648 (line 10i). At the end of the semi-annual reporting period of the grant, State A has only provided a total of \$200,000 in non-federal expenditures (line 10j). This means that State A still must provide \$70,648 in non-federal expenditures and/or unliquidated obligations by the end of the annual report period of the fiscal year in which the grant was awarded (line 10k equals line 10i minus line 10j).



**Example 2:** State B has drawn down \$1 million of VR federal funds (line 10a). State B's required match for those funds is \$270,648 (line 10i). At the end of the semi-annual reporting period of the grant, State B has provided a total of \$280,000 in non-federal expenditures (line 10j). This means that State B has provided an excess of \$9,352 in non-federal expenditures to date and no additional non-federal expenditures are required to match the amount drawn down to date. The amount entered on line 10k, for this example, would be: (\$9,352) (line 10k equals line 10i minus line 10j).

10l. Total Federal Program Income Earned:

Enter the total amount of federal 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 actually received by the grantee** (34 CFR 361.63; 34 CFR 80.25). Therefore, the amount reported on line 10l should not change after the grantee submits its annual report for any fiscal year.

Program income means gross income received by the grantee that is directly generated by an activity supported under the VR State Grants Program. Sources of program income include, but are not limited to: payments from the Social Security Administration 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 particular individuals, income generated by a State-operated community rehabilitation program, consumer financial contributions resulting from financial means tests, and payments or reimbursement from insurers for consumer services.

**Note:** The State may choose to use Social Security reimbursements earned by the VR program for other formula grant programs funded under the Rehabilitation Act (section 108 of Rehabilitation Act and 34 CFR 361.63(c)(2)). Therefore, each program earning or receiving for its use the Social Security reimbursements must report the funds earned or received as program income on line 10l. For example, if the VR program earns \$100,000 in Social Security reimbursements and keeps it for its own program use, the VR grantee must include the \$100,000 on line 10l. However, if the VR program earns \$100,000 in Social Security reimbursements, but transfers the entire amount to the Title VII State Independent Living (IL) Program, both the VR and IL programs must report the \$100,000 on line 10l of their respective SF-425s. In addition, in this example, the IL program would make a note on line 12, Remarks, to document that the program income was not actually "earned" by the receiving program (IL), and the VR program would report the transfer of program income to the IL program on line 12e.

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 a State agency even though the use of the addition alternative is also authorized in the VR State Grants Program regulations (34 CFR 361.63(c)(3)). The grantee must expend program income funds in accordance with the same standards of allocability and allowability in 2 CFR 225 (OMB Circular A-87) that are applicable to federal funds (section 108 of the Rehabilitation Act, 34 CFR 361.63(c)(3), 34 CFR 80.22, and 34 CFR 80.25(g)(2)). Be advised that if an agency utilizes this section, the amount of funds entered will reduce the federal share, which will result in the return of these funds to RSA.

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 all program income funds must meet the same standards of allocability and allowability in 2 CFR 225 (OMB Circular A-87) that are applicable to federal funds (section 108 of the Act, 34 CFR 361.63(c)(3), 34 CFR 80.22, and 34 CFR 80.25(g)(2)).

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 by the RSA-MIS. When submitting a final SF-425 report, this line should be zero.

**Note:** In accordance with 34 CFR 80.21(f)(2), “grantees...shall disburse program income, rebates, refunds, contract settlements, audit recoveries and interest earned on such *before* requesting additional cash payments.”

### 11. **Indirect Expense:**

Indirect costs are generally charged to federal awards via an indirect cost rate. The rate is simply the percentage relationship of indirect costs to direct costs and is substantiated by a standardized set of work papers referred to as the indirect cost proposal. Any grantee that wishes to claim indirect costs under federal grants must prepare an indirect cost proposal and submit it to the cognizant federal agency for approval (2 CFR 225, Appendix A, paragraphs B and F). Grantees claiming indirect expense based on an approved cost allocation plan (CAP), 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.

11b. Rate:  
Enter the approved indirect cost rate(s) in effect during the reporting period. For cost allocation plans only, enter 100% 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 cost allocation plan.

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 (state 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 by the RSA-MIS.

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 by the RSA-MIS.

12. **Remarks:**

This area is used to report data elements unique to the VR program that are necessary to ensure compliance with program requirements. This area can also be used to clarify and explain amounts reported, such as sources of matching funds, changes from amounts previously reported, and transfers of VR Social Security reimbursement funds to eligible programs.

- 12a. Non-Federal Share of Expenditures for Construction of Facilities for Community Rehabilitation Program Purposes and the Establishment of Facilities for Community Rehabilitation Purposes: VR Award Only: Enter the non-federal share of expenditures for construction of facilities for community rehabilitation program purposes and the establishment of facilities for community rehabilitation purposes (34 CFR 361.62(b)). Only include those costs for activities that would meet the definition of construction of a community rehabilitation program at 34 CFR 361.5(b)(12) and establishment of a facility for a community rehabilitation program at 34 CFR 361.5(b)(18). Do not include staffing costs or other costs associated with establishment projects. If no funds were used for this purpose during the reporting period, enter zero on this line.
- 12b. Administrative Costs Paid from Supported Employment Grant Award:  
Not applicable except when entering SF-425 for Supported Employment Program. Enter the administrative costs for the Supported Employment Program paid from the Supported Employment Grant Award (34 CFR 363.51(b)). If no funds were used for this purpose during the reporting period, enter zero on this line.
- 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).
- 12e. Federal Program Income (VR Social Security Reimbursements Only) Transferred to the Independent Living Part B (IL Part B) Program:  
VR Award Only: Enter the amount of VR Social Security reimbursements transferred to the IL Part B program (section 108 of 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 IL Part B program. See instructions for line 10l for further guidance.
- 12f. Federal Program Income (VR Social Security Reimbursements Only) Transferred to the Independent Living Older Individuals who are Blind (IL-OIB) Program:  
VR Award Only: Enter the amount of VR Social Security reimbursements transferred to the IL-OIB program (section 108 of 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 IL-OIB program. See instructions for line 10l for further guidance.
- 12g. Federal Program Income (VR Social Security Reimbursements Only) Transferred to the Client Assistance Program (CAP):  
VR Award Only: Enter the amount of VR Social Security reimbursements transferred to the CAP (section 108 of 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 CAP. See instructions for line 10l for further guidance.

12h. Total Program Income Transferred:

Data entry is not required for this field. The sum of lines 12e, 12f, and 12g will be automatically calculated by the RSA MIS.

13. **Certification:**

By submitting this report electronically, the grantee certifies that it is true, complete, and accurate to the best of their knowledge. Additionally, any false, fictitious, or fraudulent information may subject the grantee to criminal, civil, or administrative penalties (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.

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 and will be 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:

Data entry is not required for this field. This date is automatically entered when the report is submitted.