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Rehabilitation Services Commission

Bureau of Services for the Visually Impaired
Bureau of Vocational Rehabilitation
Division of Disability Determination

December 6, 2012

To: VRP3 Fiscal Officers

FROM: Steven Tribbie, Manager of Fiscal Monitoring and Compliance

RE: Reporting VRP3 Expenditures on A-133 Schedule of Expenditures of Federal Awards (SEFA)

In the past several months RSC has been contacted by a number of partners with questions regarding how to report funds received from RSC under their VRP3 contracts pursuant to A-133 requirements. This guidance letter reflects clarification received from the U.S. Department of Education Rehabilitation Services Administration (RSA), the federal grantor of VR funding to states, and should be used as a reference when fulfilling A-133 reporting requirements in future periods.

Under the federal regulations that guide the expenditure of VR funds (34 CFR 361), RSC is not permitted to subgrant funds to subrecipients (pass-thru entities). Partners in Third Party Cooperative Arrangements, such as county boards, have entered into contractual relationships with RSC and are considered to be vendors (service providers). Vendors are not required to report federal expenditures on the SEFA.

Therefore, effective immediately, VRP3 partners (county boards, local school districts, etc.) should not include any funds received from RSC when completing their SEFA. This includes any funds received during calendar or fiscal year 2012.

Expenditures of federal funds under CFDA 84.126 (VR Grants to States) will be reported directly by RSC.

If you have any concerns regarding this issue or if you need additional clarification and guidance, please contact me at (614) 438-1284 or steven.tribbie@rsc.ohio.gov.

Thank you,

Steven A. Tribbie
Manager, Fiscal Monitoring and Compliance