

Instructions for Completing the Spreadsheet for Sources of Match

Non-Federal matching funds for the Basic Support program must be consistent with the provisions in 34 CFR 80.24 and 34 CFR 361.60. Based on 34 CFR 80.24 and 34 CFR 361.60, it is apparent that funds used as match must be non-Federal or local. They cannot be from in-kind contributions; they cannot be borne by another Federal grant or award; they cannot be used to match another grant; they cannot be program income or services or property financed by income earned by contractors. There are also earmarking restrictions explained in 34 CFR 361.60 (3).

In completing the spreadsheet, put in your agency name as the postal abbreviation for your state and whether the agency type is b (blind), g (general), or c (combined) in cell A7. Save the worksheet when you are done using the same name, e.g. NMB. Insert in the relevant cells of column E the amount of match in the various categories in rows 12 through 18 of the spreadsheet. Also put in the number of agreements which generated the related matching funds in column (H). Do not forget to include the amount of match from State appropriated funds. The grand total must agree with the match reported on the 4th quarter SF-269 for FY 2004 and 2005 respectively for the Basic Support grant. Match is most often comprised of the total recipient share of net outlays (line 10i) and the recipient's share of unliquidated obligations (line 10 l). The Percent of the total must equal 100% as well, but that information is not critical. It can be computed by RSA's fiscal staff.

In order to ensure the proper classification of matching sources, following are descriptions of the various allowable types of match.

Political Subdivisions

These are funds from a political subdivision such as cities and counties that transfers a certain amount of its funds for the discretionary use of the VR Agency in order to provide services to the political subdivision's VR eligible population, usually its employees. (Do not include in this category transfers of funds from other State Agencies.)

Transfers from Other State Agencies

In general, these are agreements where a State Agency provides State-appropriated matching funds to the VR Agency for it to provide VR services to its VR-eligible consumers. The agreement may call for the VR Agency to dedicate counselors or such other requirements, but in no condition will the other Agency provide VR services to VR consumers.

These agreements are not to be confused with third-party cooperative arrangements where another State Agency or a local public agency is providing or administering vocational rehabilitation services to the State VR Agency consumers.

If the transfer of matching funds is effected through the use of a transfer agreement under a third-party cooperative arrangement (as described below), categorize those funds as

match under third party cooperative arrangements, not as transfers from other State Agencies.

Cooperative Arrangements

Section 34CFR 361.28 is the best reference for an explanation of what constitutes cooperative arrangements. These are where the VR Agency enters into an arrangement with another State Agency or a local public agency that is furnishing part or all of the non-Federal share and providing vocational rehabilitation services to applicants for or recipients of the State VR Agency under the VR program.

The services provided by the cooperating agency must be new services that have a vocational rehabilitation focus or existing services that have been modified, adapted, expanded, or reconfigured to have a vocational rehabilitation focus; the services provided by the cooperating agency are only available to applicants for , or recipients of, services from the VR Agency; program expenditures and staff providing services under the cooperative arrangement are under the administrative supervision of the VR Agency; and all State plan requirements including a State's order of selection will apply to all services provided under the cooperative program.

If the cooperative arrangement doesn't comply with the requirements of 34 CFR 361.25 on statewideness, then a waiver of statewideness must be obtained in accordance with 34CFR 361.26.

Establishment Projects

The regulatory requirements for establishment projects providing VR services for groups of individuals with disabilities are found in section 34 CFR 361.49. They entail "the establishment, development, or improvement of a public or other nonprofit community rehabilitation program that is used to provide vocational rehabilitation services that promote integration and competitive employment, including, under special circumstances, the construction of a facility for a public or nonprofit community rehabilitation program." The match rate for establishment projects is 21.3%; the match rate for construction projects is 50%.

Section 34 CFR 361.5(b)(17)(ii) describes how Federal financial participation is available at the applicable matching rate for levels of staff costs that gradually decline over a maximum period of four years.

Section 34 CFR 361.60 (b)(3)(i) provides the authority for using contributions from private entities to establish community rehabilitation programs or construct a facility for community rehabilitation program purposes.

Gifts and bequests

These are discussed under 34 CFR 361.60 (b)(3) - Contributions by private entities. The main caveat with these funds is that they must not benefit the donor in any way. See 34 CFR 361.60 (b)(3)(iii).

Randolph Sheppard Set-Aside

This matching source comes from the expenditures made by “set-aside” funds of the Randolph Sheppard program (34CFR395.9) for which Federal financial participation under the Basic Support Program is allowed: management services, initial stocks and supplies, operational costs during the initial establishment period not to exceed 6 months, as well as the purchase and repair of equipment.

Surface Transportation Act Funds

These are funds collected by State VR Agencies administering the Randolph Sheppard program from vending machines in rest areas on the interstate highway system.

State Appropriated Funds

These are funds allocated by State appropriation to the State VR Agency. In some State VR Agencies this is the only source of matching funds and nationwide it represents the biggest source of matching funds. Include in this category any State fund expenditures made on behalf of the State VR Agency from a central account maintained by the State’s Department of Treasury for the purpose of paying expenses common to all State Agencies, such as fringe benefits, indirect costs, etc.