**Reasonable Accommodations Capital Reserve Account (RACRA) Guidelines**

Updated January 2022

# Section 1. Establishment and Governance of Reasonable Accommodations Capital Reserve Account

The Reasonable Accommodations Capital Reserve Account (RACRA) is a capital allocation established within the Executive Office for Administration and Finance (A&F) and is governed by the provisions of Executive Order 592, or any successor thereto, and by these RACRA Guidelines.

# Section 2. Purpose of Reasonable Accommodations Capital Reserve Account

RACRA assists Executive Branch Agencies, Independent Agencies of the Executive Branch, and Constitutional Officers of the Executive Branch (collectively, “Agencies”) with providing appropriate reasonable accommodations in the workplace. The Massachusetts Office on Disability (MOD) facilitates requests for RACRA funding pursuant to these guidelines.

Agencies are responsible for responding to requests for reasonable accommodations and may use RACRA as a resource when providing an otherwise reasonable accommodation that would create a financial hardship for the Agency. RACRA funds may be used to offset the cost of capital expenses associated with providing reasonable accommodations. An Agency may submit an application for assistance to MOD at any time during the fiscal year, until such time as A&F communicates to Agencies that no further applications for assistance will be accepted.

# Section 3. Definitions

RACRA**:** The Reasonable Accommodations Capital Reserve Account (RACRA) is a capital allocation established within the Executive Office for Administration and Finance to provide funding to certain state agencies to offset the cost of capital expenses associated with reasonable accommodations in the workplace.

Reasonable accommodation**:** An accommodation is any adjustment or alteration to the workplace that enables an otherwise qualified person with a disability to apply for jobs, to perform the essential functions of their job, or to enjoy the benefits and privileges of employment.An accommodation is reasonable unless it creates an undue financial hardship to the agencies, eliminates an essential function of the job, or poses a direct threat to health and safety.

Financial Hardship: An agency may demonstrate financial hardship two ways: either (1) by establishing that the specific reasonable accommodation exceeds $2,500 OR (2) by identifying that the Agency has already spent more than 0.5% of its annual operating budget on reasonable accommodations for the fiscal year.

Operating budget**:** The money an Agency is appropriated annually in the General Appropriations Act for the ordinary maintenance and administration of activities for the fiscal year.

Capital expense**:** Expenses to buy, maintain, or improve fixed multi-year assets. Capital expenses do not include annual software licenses.

# Section 4. Application Process

1. The Agency identifies the need for RACRA assistance by evaluating whether an approved reasonable accommodation creates a Financial Hardship for the agency, as defined in Section 3. This will happen before the Agency makes a purchase.
2. If the cost of the reasonable accommodation presents a Financial Hardship and is a capital expense, the Agency may fill out the Reasonable Accommodation Funding Eligibility Form (Form) to apply for RACRA funding to cover the financial costs of the reasonable accommodation.
   1. Agencies should submit the Form no later than 5 business days after determining that the employee’s request for reasonable accommodations should be approved.
   2. Multiple requests may be submitted on the same form, so long as they meet the eligibility criteria.
   3. The Form must be signed by the ADA Coordinator and Agency Head.
   4. Completed Forms must be submitted to [MOD-RACRA@mass.gov](mailto:MOD-RACRA@mass.gov).
3. The MOD Executive Director, or designee, will review the application to determine whether the request is appropriate and whether the agency is eligible for RACRA funding based on the information provided in the application, and, if the application is complete and no additional information is required, will make a recommendation to A&F for approval or disapproval of the application within 5 business days of receipt.
4. The Secretary of A&F, or designee, will approve or disapprove that application within 10 business days of receipt.
   1. If there are insufficient funds in the RACRA to cover 100% of the cost of the accommodation, A&F may approve partial payment for the accommodation; the Agency will be responsible for paying the remaining amount.
5. A&F will return the signed and approved RACRA application to the MOD ADA Coordinator, who will forward the approved application to the Agency’s ADA Coordinator.
6. When the Agency ADA Coordinator receives notification from MOD that the application has been approved, the Agency CFO will send A&F’s CFO a draft ISA for the funds that they’re looking to receive, with the approved RACRA application form attached.
7. A&F’s CFO will review the ISA and, if approved, the A&F and Agency CFO will sign it. A&F will forward the completed ISA to the Office of the Comptroller for processing.

# Section 5. Fiscal Year Review

A&F, in conjunction with the MOD, will produce an annual report on RACRA that includes the following information:

* A list of Agencies that submitted applications for assistance;
* A list of the reasonable accommodations supported by RACRA;
* A list of any applications for assistance that were denied assistance;
* An assessment as to the sufficiency of RACRA to meet the demand of applications for assistance;
* The appropriateness and timeliness of the application for assistance and approvals process; and
* Any other information as determined by A&F.

The report will be submitted annually to A&F by September 1.

# Section 6. Submitting a RACRA Application

RACRA applications must include:

1. A cover letter describing the request and attesting that it comprises only multi-year capital assets,
2. The amount of the request,
3. An attestation that all funds will be spent within the fiscal year, or, if not feasible, the date by which the Agency expects funds to be exhausted,
4. Justification for the request (explanation of the financial hardship), and
5. Quotes showing the cost of the accommodation.

**Please exclude all names and personal information about requesting employees**.

Applications must be sent by email to the Massachusetts Office on Disability ADA Coordinator at [MOD-RACRA@mass.gov](mailto:MOD-RACRA@mass.gov).

RACRA applications must be submitted to MOD and approved within the same fiscal year that they will be paid. As such, applications must be submitted by May 1 to allow time for approvals and ISA processing. Applications for expenses that arise after May 1 should be made after July 1.

If you have questions about the application, please call 617-979-7319 and leave a message with your name, agency, your best contact number, and indicate that you are calling about a RACRA inquiry.

Please see below for examples of RACRA requests and example cover letters:

## Examples of RACRA Requests:

1. Under $2500:Agency ABC has an overall operating budget of $10 million. Earlier this fiscal year, the agency spent $52,575 on reasonable accommodation requests, which exceeds 0.5% of the agency’s annual operating budget. The agency has received a new request for a standing desk as a reasonable accommodation for a qualified person with a disability, which will cost $450. Even though this expense is less than $2,500, Agency ABC qualifies for RACRA funding to offset this capital expense because the agency has already spent more than 0.5% of its operating budget on reasonable accommodations this year.
2. Over $2500:Agency XYZ has an operating budget of $3 million. This agency has an employee who is blind and has requested JAWS screen-reading software, a Braille printer, and a Braille keyboard as accommodations. The JAWS software costs $1,000, the Braille printer costs $1,560, and the Braille keyboard costs $900, for a total cost of $3,460. Since this amount exceeds $2,500, the agency may request RACRA funds to cover the expense.

## Examples of RACRA Cover Letters:

1. Under $2500: Please find attached a Reasonable Accommodation Capital Reserve Account (RACRA) Request Form. Our Agency has received a reasonable accommodation request from one of our staff members for ACCOMMODATION.

AGENCY is requesting $1,100 of RACRA funds to offset the cost of providing the reasonable accommodation. These funds will be used to purchase and install ACCOMMODATION. The ACCOMMODATION is a capital asset that will last XX years needed to DESCRIPTION OF ACCOMMODATION AND WHY IT IS NECESSARY.

This request is eligible for RACRA funding because the AGENCY has already spent more than 0.5% of its annual operating budget on reasonable accommodations this fiscal year. AGENCY’s budget is $XX, and we have already spent $YY on other reasonable accommodations, which represents ZZ% of our annual operating budget.

Thank you for your consideration of our request. If you have any questions about our request for RACRA funds, please do not hesitate to contact me.

1. Over $2500:Please find attached a Reasonable Accommodation Capital Reserve Account (RACRA) Request Form. Our Agency has received a reasonable accommodation request from one of our staff members for ACCOMMODATION.

The amount requested, $3,000, will provide reasonable accommodations for AGENCY staff member. Specifically, the funds will be used to purchase and install ACCOMMODATION. The ACCOMMODATION is a capital asset that will last XX years needed to DESCRIPTION OF ACCOMMODATION AND WHY IT IS NECESSARY. This request is eligible for RACRA funding because it exceeds $2,500.

Thank you for your consideration of our request. If you have any questions about our request for RACRA funds, please do not hesitate to contact me.