

United States Department of
Veterans Affairs

Grant and Per Diem Program

Technical Assistance &
Special Needs Grants

Procedure for Requesting
Payments and Annual
Reporting Requirements

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General Instructions

IMPORTANT: The VA GPD Providers website includes all forms, instructions, and Frequently Asked Questions (FAQ's) related to the payment and reporting processes for all VA GPD grants. It is recommended all Providers visit this website on a monthly basis to ensure the most current procedures are followed and the most current forms are used. This will help ensure Providers receive their payment requests in a timely manner. Here is a link to the website:

<http://www1.va.gov/homeless/page.cfm?pg=35>

1. Read the entire contents contained herein before any forms are submitted to the VA GPD Program Office.
2. Before contacting the VA GPD Program Office with any questions, please review the FAQ's posted on the VA GPD Providers website. If the FAQ's do not address your question(s), direct any questions via e-mail to michelle.lewis1@va.gov. If you would like to discuss via telephone, request a day and time via the same e-mail address or by calling the VA GPD Program Office at 1-877-332-0334.
3. Costs reported on the required forms must be based on the total ***allowable*** direct costs of the technical assistance or special needs services provided plus allocable indirect costs less any applicable credits, as specified in the following OMB Circulars:
 - A-87 – Applicable to State, Local and Indian Tribal governments.
 - A-122 – Applicable to non-profit organizations.
4. In addition to the two OMB Circulars above, all providers are required to obtain a working knowledge of all applicable Federal Regulations and OMB Circulars. These are posted on the VA GPD website <http://www1.va.gov/homeless/page.cfm?pg=3> .

Budget

Complete OMB Standard Form 424A: Budget Information – Non-Construction Programs

The OMB SF 424A should have been completed and submitted as part of your grant application. This form should represent the budget for the entire time period of the grant award.

If at any time the current SF 424A is no longer materially accurate then the Provider must resubmit and update the form. Failure to do so may result in the withholding of VA GPD funding.

It is at the discretion of the Provider as to whether or not the VA GPD grant is considered a function within a larger Provider program or if it is a stand alone program. If it is a stand alone program then rows 2-4, 9-11, and 17-19 must be left blank.

IMPORTANT: Whenever a SF 424A is submitted, a signed SF 424B must be attached.

Instructions for completing the SF 424A are included with the form, below is additional guidance for completing the form.

Section A		Instructions and Guidance
Row	Column	
1	(a)	Enter VA XX-XXX-XX (The X's represent the VA GPD Proj. No., e.g. 99-045-FL)
1	(b)	Enter 64.024 (this is the VA GPD CFDA No.)
1	(c)	Enter \$0
2 - 4	(a) & (b)	The remaining rows should list any other Federal grant that funds a portion of the allowable total costs of the technical assistance or special needs services provided. All other grants and/or private donations that fund these services should be assigned to one of the Federal grants and reported under column (f).
5	(a) – (g)	Enter the totals for each column. If additional rows are needed, carry row 5 "Totals" to the first row of another SF 424A and then add the additional programs in rows 2, 3, & 4. Use as many SF 424A's that are necessary.

Section B		Instructions and Guidance
Row	Column	
6a-k	(1) – (4)	For each cost category enter the budgeted allowable costs for each grant specified under Section A. For example, the VA GPD budget reported in Section A, row 1, column (g) must equal the expenses reported under Section B, row 6k.
6j	(1) – (4)	Please note that the VA will not reimburse indirect charges without a current Indirect Rate Agreement. <i>(Contact the GPD Office for additional Information)</i>
7	(1) – (4)	Enter the Program Income generated for each grant reported under Section a, rows 1 -4.

Section C		Instructions and Guidance
Row	Column	
8 - 11	(a)	Enter the corresponding grant entered under Section A, Rows 1 -4, column (a).
8 - 11	(b)	Enter funds obtained from the organizations general fund.
8 - 11	(c)	Enter funds received from state and/or local governments.
8 - 11	(d)	Enter funds from all other non-Federal sources; this must include funds reported as Program income on row 7 from Section B.

Section D		Instructions and Guidance
Row	Column	
13 & 14	All	In the “Total for 1 st Year” column enter the portion of corresponding totals from Section A, columns (e) & (f), estimated to be spent during the 1 st year of the grant. For each 3 month quarter, enter the \$ amounts; the sum of all 4 quarters must equal the \$ amounts reported under the “Total for 1 st Year” column.

Section E		Instructions and Guidance
Row	Column	
16 - 19	(a)	Enter the corresponding grant entered under Section A, Rows 1 -4, column (a).
16 - 19	(b) – (e)	Enter the portion of corresponding \$ amount under Section A, Rows 1 -4, column (e), estimated to be spent during each year.

Section F	Instructions and Guidance
Row	
21	Briefly describe the methodology used to determine direct costs.
22	<p>Enter one of the following statements:</p> <ol style="list-style-type: none"> 1. Budgeted indirect charges are based on the Indirect Rate Agreement dated (enter date). 2. No General & Administrative type costs will be charged to the VA GPD grant. <p>Please note that the VA GPD Program will not reimburse organizations for indirect costs without a current Indirect Rate Agreement. <i>(Contact the GPD Office for additional information)</i></p>
23	Enter the name, Job Title, Phone No., and e-mail address of the individual the VA GPD Program Office should contact with any questions concerning the form. Also enter any other additional information you consider relevant.

To help ensure the accuracy of the SF 424A, reconcile the following before submitting:

Section A		Reconciliation	
Row	Column		
1	(a)	Equals	Section B, row 6, column (1), Section C, row 8 column (a), & Section E, row 16, column (a)
	(e)	Equals	Section E, row 16, columns (b) + (c) + (d) + (e)
	(f)	Equals	Section C, row 8 column (e)
	(g)	Equals	Section B, row 6k, column (1),
2	(a)	Equals	Section B, row 6, column (2), Section C, row 9 column (a), & Section E, row 17, column (a)
	(e)	Equals	Section E, row 17, columns (b) + (c) + (d) + (e)
	(f)	Equals	Section C, row 9 column (e)
	(g)	Equals	Section B, row 6k, column (2),

Section A		Reconciliation	
Row	Column		
3	(a)	Equals	Section B, row 6, column (3), Section C, row 10 column (a), & Section E, row 18, column (a)
	(e)	Equals	Section E, row 18, columns (b) + (c) + (d) + (e)
	(f)	Equals	Section C, row 10 column (e)
	(g)	Equals	Section B, row 6k, column (3),
4	(a)	Equals	Section B, row 6, column (4), Section C, row 11 column (a), & Section E, row 19, column (a)
	(e)	Equals	Section E, row 19, columns (b) + (c) + (d) + (e)
	(f)	Equals	Section C, row 11 column (e)
	(g)	Equals	Section B, row 6k, column (4),
5	(e)	Equals	Section E, row 20, columns (b) + (c) + (d) + (e)
	(f)	Equals	Section C, row 12 column (e)
	(g)	Equals	Section B, row 6k, column (5),

Section B		Reconciliation	
Row	Column		
7	(1)	Less than or Equal to	Section A, row 1, column (f)
	(2)		Section A, row 2, column (f)
	(3)		Section A, row 3, column (f)
	(4)		Section A, row 4, column (f)
	(5)		Section A, row 5, column (f)

Payment Requests

Complete OMB Standard Form 270: Request for Advance or Reimbursement

Follow the instructions provided with the form, however please note the following:

Item #1a – Only reimbursements will be permitted.

Item #2 – The VA GPD Program regulations require grant recipients use the accrual method of accounting.

Item #3 – Enter: Department of Veteran Affairs
 Grant and Per Diem Program

Item #4 – Enter the VA GPD Project number identified in the award letter.

Item #5 – Enter the sequential payment number; 1, 2, 3, 4 ...

Item #7 – Enter the unique account number your organization assigned to specifically identify and track revenue and expenses related to this grant, within your accounting system.

Item #11 – Enter Special Needs or Technical Assistance in the column 11(a) header; columns 11(b) & (c) should be left blank.

The following Items are to be left blank: 11d, 11j, & 12.

Payments may be requested on a monthly or quarterly basis.

Reporting Requirements

Complete OMB Standard Form 269: Financial Status Report (Long Form)

1. Organizations are required to submit OMB Standard Form 269 – Financial Status Report (Long Form) within 90 days from the end of their financial reporting fiscal year. Extensions can be requested via written notification to the address specified in the Transmitting forms section.
 2. If deemed necessary, the VA GPD Office may require any organization that is receiving funding under this program to submit the SF 269 on a more frequent basis, however, not more frequently than quarterly.
 3. Page 2 of the SF 269 includes instructions for completing the form. Additional guidance is provided below for some of the items.
 - Item 2 – Enter the VA Project No. (e.g. 99-045-FL)
 - Item 5 – Enter the account code/number or other identifier used in the Provider's accounting system to segregate VA GPD Project costs. This is the same number entered in Item #7 of the SF 270.
 - Item 6 – Check the No box for all reports except the last one.
 - Item 7 – Check the Accrual box.
 - ***Please note; for Items 8 & 9 using the following format: January 1, 2008.***
 - Items 8 – For the “From” date, enter the date the Provider started performance under the grant. The “To” date is as follows:
 - Special Needs – enter September 30, 2009
 - Technical Assistance – enter the date equal to 2 years from the “From” date.
 - Items 9 – Enter the recipient’s financial reporting fiscal year, except as follows:
 - First Report – the “From” date must be the same as the “From” date in Item 8.
 - Last Report – the “To” date must be the same as the “To” date in Item 8.
 - Item 10
 - a. Enter the total ***allowable*** direct costs plus allocable indirect costs.
 - b. Enter any applicable credits incurred during the fiscal year.
 - c. Enter all program income earned.
- Items 10e thru 10i must represent the total other sources of income that funded the costs specified in Item 10d. **DO NOT INCLUDE ANY VA GPD FUNDING.**

- Item 10 (cont.)
Items 10k thru 10m, and 10s must equal zero, when submitting the Final report.

- Item 11 – Indirect expenses must be based on the applicable Indirect Rate Agreement (IRA). Attach the IRA to the form. If an organization does not have an IRA, indirect charges to the VA GPD project are unallowable.
 - b. Rate: Enter the rate per the Indirect Rate Agreement.
 - c. Base: Enter the portion of the \$ amount from 10a, that is included in the indirect allocation base.
 - d. Total Amount: This must equal the product of Item 11b times Item 11c; i.e. the rate times the base.
 - e. This must equal the product of Item 11b times the portion of the \$ amount in Item 11c charged to the VA GPD project.

Transmitting Forms

1. The documents can be mailed, faxed or e-mailed.

- If mailing; print, sign and date the forms and mail to the following address:

VA GPD Field Office
10770 N. 46th Street, Suite C-200
Tampa, FL 33617
ATTN: Michelle Lewis

- If faxing; print, sign and date the forms and fax to 1-877-332-0335.

Please include a fax cover sheet stating the number of pages sent and to
ATTN: Michelle Lewis

Originals do not have to be sent via mail unless requested by the VA GPD Office.

- If e-mailing; print, sign and date the forms. Scan the documents into the Adobe PDF format. The files should be named using the following format:

<u>Document</u>	<u>Naming Convention</u>	<u>Filename Example</u>
SF 424A&B	Proj No_SF424_Date	99-999-FL_SF424_7.1.07
SF 270	Proj No_SF270_Date	99-999-FL_SF270_7.1.07
SF 269	Proj No_SF269_FYE	99-999-FL_SF269_07

The Date referenced above is the date the documents were signed.

The FYE referenced above represents the organizations fiscal year end date.

E-mail the documents to michelle.lewis1@va.gov; in the subject line enter the name of the organization followed by the name of the form being sent.