

United States Department of
Veterans Affairs

Grant and Per Diem Program

Procedure for Annual
Per Diem Rate Reporting

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Part I: General Instructions

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 Step 2.
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 than quarterly.
3. Reports must be based on the accrual basis of accounting and generally accepted accounting principles (GAAP).
4. For links to applicable Federal Regulations and OMB Circulars, refer to the VA GPD website <http://www1.va.gov/homeless/page.cfm?pg=3> .
5. To obtain the necessary forms, refer to the VA GPD Provider’s website <http://www1.va.gov/homeless/page.cfm?pg=35> .
6. 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.

Non-Compliance

Organizations that fail to submit the required SF 269 will not be eligible for any per diem rate increases.

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

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 should be the same as what was entered on the Per Diem Rate Request Form. Under Item 2.
- Item 6 – Check the Yes box.
- Item 7 – Check the Accrual box.
- Items 8 – Enter the financial reporting fiscal year.
- Item 10 – Do not use columns I or II; only enter data in column III Cumulative.
 - a. Enter the total direct costs of veteran care plus allocable indirect costs.
 - b. Enter any applicable credits incurred during the fiscal year.
 - c. Enter all program income earned; typically rent and program fees charged to veterans. Exclude any program income used to meet any Federal match requirements; enter that amount in Item 10g. The sum of Items 10c and 10g must equal total 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 enter any VA GPD Per Diem funding.**

- f. Enter portion of \$ amount from Item 10d that was charged to another Federal award.
- g. Enter any program income used to fund the match requirements, if any, of the Federal awards included in Item 10f.
- h. Enter all remaining other sources of income.
- j. This \$ amount VA GPD Costs reported on the SF 269 must be based on the **allowable** direct costs of veteran care plus allocable indirect costs less any applicable credits, charged to the VA GPD award, as specified in the 38 CFR Part 61 and one of the following OMB Circulars:

A-87 – Applicable to State, Local and Indian Tribal governments.

A-122 – Applicable to non-profit organizations.

Items 10k thru 10m, 10r, and 10s must equal zero.

- n. This must equal 10j.
- o. This should represent the amount billed to the VA for bed days provided during the fiscal year, under the specified VA Project No.
- p. If this amount is less than zero, the value in 10i is understated. If it is greater than zero, the value in 10p represents the amount that was overbilled.
- Item 11 – Indirect expenses must be based on a current Indirect Rate Agreement. If an organization does not have one, indirect charges to the VA GPD project are unallowable.
 - b. Rate: Enter the rate per the negotiated 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.
- Item 12 – Enter the number of bed days provided during the fiscal year and the effective date of the Indirect Rate Agreement that supports Item 11. Any other information the agency deems necessary may also be entered in this section.

Part III: Transmit Forms

The SF 269 must be signed by the Executive Director or the Chief Financial Officer, and then mailed to the following address:

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

The VA GPD Office must receive the original SF 269.