

Instructions For Completing the SF -425 Form For Per Diem, TIP, and Special Need Payments

Report Submissions

If recipients need more space to support their *FFRs*, or *FFR Attachments*, they should provide supplemental pages. These additional pages must indicate the following information at the top of each page: Federal grant or other identifying number (if reporting on a single award), recipient organization, Data Universal Numbering System (DUNS) number, Employer Identification Number (EIN), and period covered by the report.

Reporting Requirements

- 1) The submission of interim *FFRs* will be on a quarterly, semi-annual, or annual basis, as directed by the Federal agency. A final *FFR* shall be submitted at the completion of the award agreement. The following reporting period end dates shall be used for interim reports: 3/31, 6/30, 9/30, or 12/31. For final *FFRs*, the reporting period end date shall be the end date of the project or grant period.
- 2) Quarterly and semi-annual interim reports shall be submitted no later than 30 days after the end of each reporting period. Annual reports shall be submitted no later than 90 days after the end of each reporting period. Final reports shall be submitted no later than 90 days after the project or grant period end date.

Note: For single award reporting:

- 1) Federal agencies may require both cash management information on lines 10(a) through 10(c) and financial status information lines 10(d) through 10(o).
- 2) 10(b) and 10(e) may not be the same until the final report.

COVER INFORMATION

1	Federal Agency and Organizational Element to Which Report is Submitted	Enter the name of the Federal agency and organizational element identified in the award document or as instructed by the agency.
2	Federal Grant or Other Identifying Number Assigned by Federal Agency	For a single award, enter the grant number assigned to the award by the Federal agency.
3	Recipient Organization	Enter the name and complete address of the recipient organization including zip code.
4(a)	DUNS Number	Enter the recipient organization's Data Universal Numbering System (DUNS) number or Central Contract Registry extended DUNS number.
4(b)	EIN	Enter the recipient organization's Employer Identification Number (EIN).
5	Recipient Account Number or Identifying Number	Enter the account number or any other identifying number assigned by the recipient to the award. This number is for the recipient's use only and is not required by the Federal agency. For multiple awards, report this information on the <i>FFR Attachment</i> .
6	Report Type	Mark appropriate box.

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7	Basis of Accounting (Cash/Accrual)	Specify whether a cash or accrual basis was used for recording transactions related to the award(s) and for preparing this FFR. Accrual basis of accounting refers to the accounting method in which expenses are recorded when incurred. For cash basis accounting, expenses are recorded when they are paid.
8	Project/Grant Period, From: (Month, Day, Year)	Indicate the period established in the award document during which Federal sponsorship begins and ends.
	Project/Grant Period, To: (Month, Day, Year)	See the above instructions for "Project/Grant Period, From: (Month, Day, Year)."
9	Reporting Period End Date: (Month, Day, Year)	Enter the ending date of the reporting period. For quarterly, semi-annual, and annual interim reports, use the following reporting period end dates: 3/31, 6/30, 9/30, or 12/31. For final FFRs, the reporting period end date shall be the end date of the project or grant period.

FEDERAL CASH:

10 (a)	Cash Receipts	Enter the total amount of GPD funds drawn down during the reporting period.
10 (b)	Cash Disbursements <u>This amount is all the costs to run your program</u> <u>Expenses paid with GPD funds + Expenses paid with other sources of income</u>	Enter cumulative amount of all Federal and non-Federal disbursements (allowable costs) associated with this award, both direct and indirect expenses, as of the reporting period end date. NOTE: This amount includes all program income disbursed as indicated on line 10m.
10 (c)	Cash on Hand	Auto Calculated Field (line 10a minus 10b) NOTE: A <u>positive number</u> would likely mean your per diem rate was too high and funds may need to be returned to VA. A <u>negative number</u> would likely mean that your agency needs to report Program Income (below) to show how all the costs of the project were supported. <u>Zero</u> would mean that only GPD funding was used to operate this project and there were no other sources of income to support operations.

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FEDERAL EXPENDITURES AND UNOBLIGATED BALANCE:

10 (d)	Total Federal Funds authorized	Auto-Filled Field (from line 10a)
10 (e)	Federal share of expenditures <u>Of the funds referenced in 10d how much did you expend? This amount cannot be greater than the amount in 10d.</u>	Enter the amount of Federal fund expenditures For reports prepared on a cash basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense charged; and the amount of cash advance payments and payments made to subrecipients. For reports prepared on an accrual basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense incurred; and the net increase or decrease in the amounts owed by the recipient for (1) goods and other property received; (2) services performed by employees, contractors, subrecipients, and other payees; and (3) programs for which no current services or performance are required. Do not include program income expended in accordance with the deduction alternative, rebates, refunds, or other credits. (Program income expended in accordance with the deduction alternative should be reported separately on Line 10m.)
10 (f)	Federal share of unliquidated obligations <u>Any Federal funds your agency has received but, not paid/recorded are reported here.</u>	Unliquidated obligations on a cash basis are obligations of Federally authorized funds which are incurred, but not yet paid as of the end of the reporting period. On an accrual basis, they are obligations of Federally authorized funds which have been incurred, but for which an expenditure has not yet been recorded, as of the end of the reporting period. Enter the amount of unliquidated obligations of Federally authorized funds. Those obligations include direct and indirect expenses incurred but not yet paid or charged to the award, including amounts due to subrecipients and contractors. <i>Do not include any amount in Line 10f that has been reported in Line 10e. Do not include any amount in Line 10f for a future commitment of funds (such as a long-term contract) for which an</i>

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		<i>obligation or expense has not been incurred.</i>
10 (g)	Total Federal share	Auto-Calculated Field (line 10e plus 10f)
10 (h)	Unobligated balance of Federal funds	Auto-Calculated Field (line 10d minus 10g) NOTE: The amount in 10(g) should equal the amount in 10(d) or this would indicate that your agency did not spend all the federal funds authorized.

RECIPIENT SHARE:

10 (i)	Total recipient share required	N/A – per diem does not have a match requirement
10 (j)	Recipient share of expenditures	N/A – per diem does not have a match requirement
10 (k)	Remaining recipient share to be provided	N/A – per diem does not have a match requirement

PROGRAM INCOME:

10 (l)	Total Federal program income earned <u>This is all the income your agency received for this project, not including VA GPD funds.</u>	Enter all program income received associated with the project. Program income includes all the non-GPD funds your agency used to cover the Cash Disbursements reported under 10(b) including resident rent, other grants, donations, agency reserves, etc. NOTE: If your agency used reserve funds to cover an operating deficit those funds are to be included in the amounts under 10l and 10m.
10 (m)	Program income expended in accordance with the deduction alternative <u>Of the funds received under 10l how much did you expend?</u> <u>These expenses should be included as part of the amount reported under 10b.</u>	Enter the amount of Program Income expended which is allowable under the GPD program. As stated in 10l it is all income that your agency has expended on allowable costs associated with this project.
10 (n)	Program income expended in accordance with the addition alternative	N/A
10 (o)	Unexpended program income	Auto-Calculated Field (line 10 l minus 10m and 10n). This amount equals the amount of program income which has been earned but not expended as of the reporting period end date.

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		NOTE: The amount in 10(o) would typically be zero. A positive number may indicate that the per diem rate was too high during the period. A negative number would indicate that all the income used to support the project was not being accurately reported under 10(l).
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INDIRECT EXPENSE:

Blocks 11a-11g:

The recipient should capture whether indirect expenses are charged to the GPD project by completing all required fields under block 11. Forward a copy of your agency's indirect rate agreement to the GPD Office if indirect costs were attributed to the project.

Recipients should consult with a GPD Program Official if they are uncertain regarding the applicability of charging indirect costs to the GPD Project. Additionally, as prescribed by OMB Circular A-122, a recipient who wishes to charge indirect expenses to a Federal award must prepare an indirect cost proposal and submit to their Cognizant Federal agency for approval.

11(a)	Type of Rate(s)	State whether indirect cost rate(s) is Provisional, Predetermined, Final, or Fixed.
11(b)	Rate	Enter the indirect cost rate(s) in effect during the reporting period.
11(c)	Period From; Period To	Enter the beginning and ending effective dates for the rate(s).
11(d)	Base	Enter the amount of the base against which the rate(s) was applied.
11(e)	Amount Charged	Auto-Calculated Field (Multiply 11b. x 11d.). The amount of indirect costs charged during the time period specified.
11(f)	Federal Share	Enter the Federal share of the amount in 11e.
11(g)	Totals	Enter the totals for columns 11d, 11e, and 11f.

REMARKS, CERTIFICATION, AND AGENCY USE ONLY

12	Remarks	Record the number of bed days of care provided during the reporting period in the field identified as Bed Days (i.e., 2,670 bed days of care provided).
13(a)	Typed or Printed Name and Title of Authorized Certifying Official	Enter the name and title of the authorized certifying official.
13(b)	Signature of Authorized Certifying Official	The authorized certifying official must sign here.
13(c)	Telephone (area code, number and extension)	Enter the telephone number (including area code and extension) of the individual listed in Line 13a.
13(d)	E-mail Address	Enter the e-mail address of the individual listed in Line 13a.

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13(e)	Date Report Submitted (Month, Day, Year)	Enter the date the <i>FFR</i> is submitted to the Federal agency using the month, day, year format.
14	Agency Use Only	This section is reserved for Federal agency use.