

Instructions For Completing the SF -425 Form GPD Capital and Van Grants

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

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		this information on the <i>FFR</i> Attachment.
6	Report Type	Mark appropriate box.
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 <i>FFR</i> . 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 <i>FFRs</i> , 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 reporting period.
10 (b)	Cash Disbursements	Enter cumulative amount of all Federal and non-Federal disbursements (such as cash or checks) as of the reporting period end date. NOTE: Because of the match requirement for capital grants the Cash on Hand amount will always be negative. However, this difference should be reflected under the Recipients Share section of this form.
10 (c)	Cash on Hand	Auto-Calculated Field (line 10a minus 10b) If more than three business days of cash are on hand, an explanation on Line 12, Remarks, explaining why the drawdown was made prematurely or other reasons for the excess cash is required.

FEDERAL EXPENDITURES AND UNOBLIGATED BALANCE:

10 (d)	Total Federal Funds authorized	Enter the total amount of the grant award
10 (e)	Federal share of expenditures	Enter the amount of Federal fund expenditures. Expenditures are the sum of cash disbursements for direct charges to the grant.

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		NOTE: Indirect costs are not an allowable under the Capital Grant component.
10 (f)	Federal share of unliquidated obligations	<p>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.</p> <p>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.</p> <p>Enter the amount of unliquidated obligations of Federally authorized funds.</p> <p><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 obligation or expense has not been incurred.</i></p>
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)

RECIPIENT SHARE:

10 (i)	Total recipient share required	Capital grants have a minimum of 35% match requirement or the difference between the total project cost and the request to VA, whichever is greater . Enter the required match amount.
10 (j)	Recipient share of expenditures	For Capital Grants, this is the amount of actual cash disbursements or outlays (less any rebates, refunds, or other credits) to meet the match requirement. This amount may include the value of allowable third party in-kind contributions.
10 (k)	Remaining recipient share to be provided	Auto-Calculated Field (lines 10i minus 10j)

PROGRAM INCOME:

10 (l)	Total Federal program income earned	N/A
10 (m)	Program income expended in accordance with the deduction alternative	N/A
10 (n)	Program income expended in accordance with the addition alternative	N/A
10 (o)	Unexpended program income	N/A

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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.

NOTE: Indirect costs are not an allowable under the Capital Grant component.

11(a)	Type of Rate(s)	N/A
11(b)	Rate	N/A
11(c)	Period From; Period To	N/A
11(d)	Base	N/A
11(e)	Amount Charged	N/A
11(f)	Federal Share	N/A
11(g)	Totals	N/A

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.
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.