

SF 424A and Grant Financial Planning and Reporting Worksheet Instructions

References: The “Accounting Principles” described in Section VIII of the “**SOLICITATION FOR GRANT APPLICATIONS - JOBS FOR VETERANS STATE GRANTS**” are applicable to all financial planning and reporting requirements described below. (See especially the four “general rules” discussed in that Accounting Principles section.)

A. Electronic SF 424A and Grant Financial Planning and Reporting Worksheets

An electronic workbook consisting of seven worksheets which meet the requirements of the “Instructions” below is available in Microsoft Excel software (see Enclosure 3c). That workbook will generate the SF 424A and five accompanying Grant Financial Planning and Reporting Worksheets. The State may choose to submit the required SF 424A and budget backup information in any format(s), but use of the available electronic workbook is recommended.

The recommended SF 424A replica and Grant Financial Planning and Reporting Worksheets are available for download at: <http://nvti.cudenver.edu/Implementation/Default.htm>)

All worksheets in this electronic workbook are interlinked – data entered once is automatically linked by Microsoft Excel to other worksheet(s) needing that data. Excel also calculates cumulative totals automatically. By starting with the first worksheet in the electronic workbook, and then doing the next six worksheets in sequential order, all required budget backup information and the SF 424A will be generated.

The entire workbook (i.e., all seven worksheets) should be submitted, even if one or more worksheet(s) show zero costs. The entire completed workbook can be transmitted electronically to VETS (in accordance with VPL instructions).

1) Performance Awards and Incentives Budget Worksheet

- a) In block B1 put in the 2 letter State abbreviation.
- b) In block D1 put in form completion date.
- c) In block 6A fill in the total DVOP/LVER authorized funding amount, excluding any additional funds for TAP or special initiatives. This will automatically calculate the amount to be used for Performance Awards.
- d) Enter Planned Budget amounts for each category of award recipient under each quarter column. Performance award that may be given to non-DVOP/LVER staff must still be figured into DVOP or LVER funding.

2) Special Initiatives Budget Worksheet

- a) Input Planned Budget amount for any approved Special Initiatives for DVOP or LVER

b) Input average full-time and half-time staff associated with the Special Initiatives.

3) DVOP Activities Budget Worksheet

a) Input Planned Budget amount for each Object Class category, row 6-10, under each quarter column. No entry should be made in row 11 or 12.

b) Row 13 and 14 will auto fill from other sheets.

c) Row 15 DVOP Other – Input Planned Budget amount for:

i) Program related staff training

ii) Other direct costs not otherwise associated to any other object class category.

d) Row 18 – Input Planned Budget amount for Indirect Charges to include costs originating in the State's department and/or agency that carries out the State's grand, and those indirect costs associated with the State's central government services.

e) Row 20 and 21 – Input average full-time and half-time DVOP staff.

4) LVER Activities Budget Worksheet

a) Input Planned Budget amount for each Object Class category, row 6-10, under each quarter column. No entry should be made in row 11 or 12.

b) Row 13 and 14 will auto fill from other sheets.

c) Row 15 LVER other – Input Planned Budget amount for:

i) Program related staff training

ii) Other direct costs not otherwise associated to any other object class category.

d) Row 18 – Input Planned Budget amount for Indirect Charges to include costs originating in the State's department and/or agency that carries out the State's grand, and those indirect costs associated with the State's central government services.

e) Row 20 and 21 – Input average full-time and half-time LVER staff.

5) Transition Assistance Program (TAP) Budget Worksheet

a) Input Planned Budget amount for each Object Class category, row 6-10, under each quarter column. No entry should be made in row 11 or 12.

b) Row 13 TAP other – Input Planned Budget amount for:

i) Program related staff training

ii) Other direct costs not otherwise associated to any other object class category.

- c) Row 15 – Input Planned Budget amount for Indirect Charges to include costs originating in the State’s department and/or agency that carries out the State’s grand, and those indirect costs associated with the State’s central government services.

B. Manual SF 424A and Budget Backup Worksheets Instructions:

The SF-424A, Budget Information – Non-Construction Programs will be completed in accordance with the form’s instructions and the following additional guidance:

1) Section A – Budget Summary:

- a) Column (a) should have two or three “Grant Activity” entries, in the following order (item 3 – TAP – is an optional Grant Activity category – only included if applicable):
 - i) **“DVOP Activities”** (for activities and specialists associated with the Disabled Veterans’ Outreach Program)
 - ii) **“LVER Activities”** (for activities and staff associated with the Local Veterans’ Employment Representative program)
 - iii) **“Transition Assistance Program (TAP)”** (if applicable).
- b) Column (b) “Catalog of Federal Domestic Assistance Number” for DVOP, LVER or TAP are 17.801, 17.804, and 17.807, respectively.
- c) Column (c), (d) and (f) should each be left blank.
- d) Column (e) and (g) should include the total requested funds for the appropriate activities.

2) Section B -- Budget Categories:

- a) Columns (1) to (3) should show, each Grant Activity category listed in Section A. Sub-elements a. through k. under Line #6 (Object Class Categories) **should match the totals on the Grant Financial Planning and Reporting Worksheets** and be completed as follows (for each applicable column and subsidiary line):
 - i) **Line 6. a. Personnel:** Provide salaries, wages, and overtime cost to be paid for DVOP, LVER and TAP Personal Services –“PS”
 - ii) **Line 6. b. Fringe Benefits:** Indicate the amount of fringe benefits to be paid for DVOP/LVER personnel (Personnel Benefits -- "PB
 - iii) **Line 6. c. Travel:** Indicate the amount requested for program related staff travel.

Note: In the TAP column only: DVOP/LVER costs associated with the hours spent on TAP workshop activities should be recorded on this line only with an explanation added in Jobs for Veterans State plan. These costs for DVOP/LVER hours spent on TAP cannot also be recorded as costs in the “DVOP Activities” or “LVER Activities” columns (to avoid duplicate charges). Also, if State staff other than DVOP and LVER are utilized for TAP workshop activities, then the Other Staff’s costs associated with hours spent on TAP may be include on this line.

- iv) **Line 6. d. Equipment:** Describe and provide specifications of, and justification for, equipment purchases in the Jobs for Veterans State plan. Indicate the cost of non-expendable personal property that has a useful life of more than one year with a per-unit cost of \$5,000 or more.
 - v) **Line 6. e. Supplies:** Include the cost of consumable supplies and materials to be used during the project period (including but not limited to computers/laptops and other electrical/electronic equipment) with a per-unit cost of less than \$5,000.
 - vi) **Line 6. f. Contractual and Line 6. g. Construction:** Not applicable.
 - vii) **Line 6. h. Other:** Indicate the sum of the separate amounts for:
 - (1) Program related staff training;
 - (2) Performance Awards and Incentives (pursuant to 38 U.S.C. Section 4112 in accordance with the State Veterans' Services Plan). Funding for Performance Awards and Incentives will total up to one percent of the State's combined DVOP and LVER allocation. The State should assign all Performance Awards and Incentives costs to either DVOP Activities, or LVER Activities, or some combination of these two activity areas. Performance Awards and Incentives costs should also be tracked separately in three employee categories: DVOP, LVER, and other State Workforce Agency employees for separate documentation on the budget back-up worksheets.
 - (3) Special Initiatives: The State should assign all Special Initiatives costs on SF-424A to either DVOP Activities, or LVER Activities, or some combination of these two activity areas.
 - (4) All other direct costs not clearly covered by lines 6a through 6g. These costs need to be explained in the Jobs for Veterans State plan.
 - viii) **Line 6. i. Total, Direct Costs:** Add lines 6a through 6h.
 - ix) **Line 6. j. Indirect Costs:** Show the amount of indirect costs to be charged for the funding period.
 - x) **Line 6. k. TOTALS:** Show total Federal Funds Requested rounded to the thousandths. (sum of lines 6i and 6j).
 - xi) **Line 7 ("Program Income")** should be left blank.
- 3) Section C – Non-Federal Resources: Leave this section blank.

4) Section D – Forecasted Cash Needs:

- a) **Line 13 and 15** should match the sum of quarterly Planned Budget requested for LVER, DVOP, TAP, Special Initiatives and Performance Incentive Awards, and the annual total of all the programs. Leave line 14 (“Non-Federal”) blank.

5) Section E – Budget Estimates of Federal Funds Needed For Balance of the Project: Leave this section blank.

6) Section F – Other Budget Information:

- a) **Line 21** should be left blank.
- b) **Line 22:** Enter the type of indirect rate (provisional, predetermined, final or fixed) that will be in effect during the funding period, the estimated amount of the base to which the rate is applied, and the total indirect expense. If more than one indirect cost rate will be in effect during the grant period, a separate schedule should also be attached showing each different indirect cost rate; the base against which each rate will be applied; the calendar period each rate will be in effect; and the estimated total indirect charges for each of the different indirect cost rate calendar periods.
- c) **Line 23:** Follow the instructions provided on the “Remarks” line relative to identifying line item costs per quarter on the Financial Planning and Reporting Worksheets.

7) Attachments to the SF 424A Budget Information Form will include:

- a) DVOP Activities Budget Worksheet
- b) LVER Activities Budget Worksheet
- c) TAP Budget Worksheet (*if applicable*)
- d) Performance Awards & Incentives Budget Worksheet (*if applicable*)
- e) Special Initiatives Budget Worksheet (*if applicable*)
- f) A copy of the State’s State/Local Wide “Central Services Cost Allocation Plan(s)” (CSCAP) &/or Indirect Cost Rate Proposal(s) applicable during the grant period, as approved (under OMB Circular A-87) by the Cognizant Federal Agency (generally the U.S. Department of Labor’s Office of Cost Determination) that covers the State agency receiving the State JVA grant.