

Guide for Completing the SF-269 (long) (Financial Status Report)

Purpose:

The purpose of this guide is to assist recipients of OHHLHC grants with the reporting and accounting of their financial expenditures. This document will provide essential information to help facilitate the completion and submission of the mandatory quarterly Financial Status Report (SF-269A). The guide contains information on the following topics:

- I. What is a Financial Status Report (SF-269A)
- II. When and how many forms to submit
- III. Where to file the Financial Status Report
- IV. Where to get help
- V. Step-by-step procedures for completing the FINANCIAL STATUS REPORT
- VI. Glossary

General Information:

I. WHAT IS A FINANCIAL STATUS REPORT (SF-269A)? – Recipients, hereafter known as Grantees, of Federal monies are required to submit the SF-269A quarterly. Grantees report expenses incurred under each Grant Number awarded on these reports. These expenses can be categorized as cash disbursed, or incurred but not yet paid (Accounts Payable). Expenses incurred are further segmented into Federal share and local matching contributions.

II. WHEN AND HOW MANY FORMS TO SUBMIT? - Grantees are required to report the financial status of each grant quarterly using the SF-269A, following receipt and acceptance of a grant award 30 days after the reporting period. Past due or inaccurate submissions of the SF-269A may negatively affect a Grantee's ability to draw down funds. The following schedule reflects the SF-269A due dates for the corresponding calendar year:

- SF-269A will be due on the same schedule as OHHLHC quarterly reports, no later than January 30th, April 30th, July 30th and October 30th. A template to be used in the preparation of each quarterly report will be provided by HUD after grant award.
- A Grantee is required to submit **one** SF-269A and no more than two copies per quarter for each grant number. If a Grantee revises a report in the same quarter it is due, the word "REVISED" should be annotated in LARGE LETTERS at the top of the report.
- A Grantee is required to submit a SF-269A for **every quarter** whether expenses are incurred or not. If expenses are not incurred during the quarter, zeros are to be reported on Lines a through p in Column II, This Period.
- A Grantee is required to submit a SF-269A for **every quarter** even if the grantee is delinquent from prior quarters. The GTR has reserved the right to waive this requirement in some cases where the Grantee has been delinquent for several quarters. The GTR will allow Grantees to send a cumulative report covering **multiple** periods in order to get their reports back on track.

- A Grantee is required to submit a Final SF-269A no later than 90 days after a Grantee has reported and expended their total allowable federal share granted under the *Grant Number*. A Final SF-269A is distinguishable by checking “Yes” in Block 6.

III. WHERE TO FILE THE SF-269A?

Mail the completed SF-269A and two copies to the Government Technical Representative at:

HUD, Office of Healthy Homes and Lead Hazard Control
 451 Seventh Street, SW, Room 8236
 Attn: (Government Technical Representative’s Name)
 Washington, DC 20410

If necessary, in order to meet the due date, call and notify the Government Technical Representative that you are faxing the SF-269A. The fax number is: 202-755-1000 or the alternate fax number: 202-708-4248. The original SF-269A must be mailed to the GTR.

IV. WHERE TO GET HELP?

The SF-269A form (SF-269AA) and instructions are provided on HUD’s **HUDCLIPS** at www.hudclips.org, or on the OHHLHC Grants Management webpage at www.hud.gov/offices/lead/grants/index.cfm or by calling your Government Technical Representative.

V. STEP BY STEP PROCEDURES FOR COMPLETING THE SF-269A

Block 1: Federal Agency **MANDATORY FIELD**

- For OHHLHC Grant Programs always use “HUD, OHHLHC”

Block 2: Federal Grant Number **MANDATORY FIELD**

- Enter the Alpha/Numeric Grant Number/Instrument Number cited on Award Document (1044 HUD Form) Block 3.
- **EXAMPLES:** DCLHC0001-00 or VALHH111-02

Block 3: Recipient Organization **MANDATORY FIELD**

- Enter Grantee’s Organization’s Legal Name and Address as identified on the award Document
- **EXAMPLE:** XYZ HOUSING DEPARTMENT
 999 XYZ STREET
 HOMETOWN, USA 99999-9999

Block 4: Employer Identification Number **MANDATORY FIELD**

- Enter Grantee’s Organization’s Employee Identification Number

Block 5: Recipient Account Number **NON-MANDATORY FIELD**

- For Grantee’s internal accounting use only

Block 6: Final Report **MANDATORY FIELD**

- This block should always be checked **NO** until the Grantee has reported and expended their total allowable federal share under the **Grant Number**, or the grant has expired.
- A SF-269AA is due 90 days after the expiration or termination of grant support.

Table 1.		COLUMN I	COLUMN II	COLUMN III
		I Previously Reported	II This Period	III Cumulative
a. Total outlays (CASH PAID OUT)	LINE a	Line a Col. I = Line b Col. I + Line c Col. I <i>(Step 1)</i>	Line a Col. II = Line b Col. II + Line c Col. II <i>(Step 3)</i>	Line a Col. III = Line a Col. I + Line a Col. II = Line b Col. III + Line c Col. III <i>(Step 6)</i>
b. Recipient's share of outlays	LINE b	Line b Col. I <i>(Step 1)</i>	Line b Col. II <i>(Step 2)</i>	Line b Col. III = Line b Col. I + Line b Col. II <i>(Step 5)</i>
c. Federal share of outlays	LINE c	Line c Col. I <i>(Step 1)</i>	Line c Col. II <i>(Step 2)</i>	Line c Col. III = Line c Col. I + Line c Col. II <i>(Step 4)</i>
d. Total unliquidated obligations (ACCRUED EXPENSES NOT YET PAID)	LINE d	N/A	N/A	Line d Col. III = Line e Col. III + Line f. Col. III <i>(Step 8)</i>
e. Recipient share of unliquidated obligations	LINE e	N/A	N/A	Line e Col. III <i>(Step 7)</i>
f. Federal share of unliquidated obligations	LINE f	N/A	N/A	Line f Col. III <i>(Step 7)</i>
g. Total Federal share (sum of lines c and f)	LINE g	N/A	N/A	Line g Col. III = Line c Col. III + Line f. Col. III <i>(Step 9)</i>
h. Total Federal funds authorized for this funding period (CUMULATIVE VALUE OF ALL AWARDS WHICH INCLUDES ORIGINALS, SUPPLEMENTS OR RENEWALS AND MODIFICATIONS ISSUED UNDER ONE GRANT NUMBER)	LINE h	N/A	N/A	Line h. Col. III <i>(Step 10)</i>
i. Unobligated balance of Federal funds (Line h minus line g)	LINE i	N/A	N/A	Line i Col. III = Line h Col. III – Line g Col. III <i>(Step 11)</i>

Step 1: Complete Column I Previously Reported

- Enter the ending figures from Column III Cumulative from the previous SF-269AA submitted. If this is the first SF-269AA that the Grantee is submitting, enter \$0s on **Lines a, b, and c** in Column I, Previously Reported.
- **Line a** Column I should equal the sum of the figures entered on **Lines b and c** in Column I.
- If the Grantee needs to make corrections to prior SF-269AA submissions, then the figures reported in **Lines a, b and c** in Column I for the most current SF-269AA would be adjusted.

EXAMPLE:

The date is 07/03/00 and the SF-269AA is due for the quarter ending 06/30/00. The Grantee has determined that they should have reported \$2,000 less on **Line c**, Column II of their 12/31/99 SF-269AA.

12/31/99 Submission

	Previously Reported	This Period	Cumulative
	Column I	Column II	Column III
Line a.	\$50,000	\$27,000	\$77,000
Line b.	\$12,500	\$6,250	\$18,750
Line c.	\$37,500	\$20,750	\$58,250

03/31/00 Submission

	Column I	Column II	Column III
Line a.	\$77,000	\$25,000	\$102,000
Line b.	\$18,750	\$6,250	\$25,000
Line c.	\$58,250	\$18,750	\$77,000

06/30/00 Submission

	Column I	Column II	Column III
Line a.	\$100,000	\$25,000	\$125,000
Line b.	\$25,000	\$6,250	\$31,250
Line c.	\$75,000(1)	\$18,750	\$93,750

Adjustment
From 12/31/99

EXAMPLE:

(1) Adjustment of \$2,000 is reflected on this quarter's submission to correct erroneously reported numbers for Federal share of outlays on the 12/31/99 submission.

Step 2: Complete Lines b and c, Column II This Period

- Enter the cash outlays (which are the monies that the Grantee has spent) during the current reporting quarter.
- Enter Grantee's share of cash outlays (local matching contributions) on **Line b**.
- Enter Federal share of cash outlays on **Line c**.
- Review Grantee's budget documentation to determine how the monies are to be prorated between Federal share and Grantee's share.
- For assistance in determining allowable and unallowable costs, Federal share, local matching requirements, or waiver information -- go to the OHHLHC site or contact the GTR assigned to your grant.

Step 3: Complete Line a, Column II This Period

- Sum the figures entered on **Lines b** and **c** in Column II.

Step 4: Complete Line c, Column III Cumulative

- Sum the figures entered on **Line c** in Columns I and II.

Step 5: Complete Line b, Column III Cumulative

- Sum the figures entered on **Line b** in Columns I and II.

Step 6: Complete Line a, Column III Cumulative

- Sum the figures entered on **Line a** in Columns I and II.
- Crosscheck by summing the figures entered on **Lines b** and **c** in Column III.

Step 7: Complete Lines e and f, Column III Cumulative

- If the Grantee is on the Cash Basis of Accounting (**Block 7** on Form), then skip to Step #9, **Line g**, Column III Cumulative.
- If the Grantee is on the Accrual Basis of Accounting (**Block 7** on Form), then Complete **Lines d, e, and f** in Column III Cumulative.
 - Enter Grantee's share of Accounts Payable (expenses incurred but not yet paid) on **Line e**, Column III.
 - Enter Federal share of Accounts Payable (expenses incurred but not yet paid) on **Line f**, Column III.

Step 8: Complete Line d, Column III Cumulative

- Sum the figures entered on **Lines e** and **f** in Column III.

Step 9: Complete Line g, Column III Cumulative

- Sum the figures entered on **Lines c** and **f** in Column III.

Step 10: Complete Line h, Column III Cumulative

- Enter the sum of the total federal funds authorized under the Grant Number. This will include all accepted original awards, supplements or renewals, and modifications.

Step 11: Complete Line I, Column III Cumulative

- **Line h**, Column III minus **Line g**, Column III.

Block 11: Indirect Expense

MANDATORY FIELD

- Block 11a: Place an "x" in the appropriate box to indicate the type of rate being used.
- Block 11b: Type or print the applicable indirect cost rate.
- Block 11c: Type or print the "base amount" as defined in the negotiated rate agreement.

EXAMPLE: The base is 30% of direct labor. Multiply the total direct labor amount by 30%.

- Block 11d: Type or print the "total amount" as a result of the base calculation.
- Block 11e: Type or print the portion of the "total amount" that is the federal share. If it is 100%, type or print the "total amount".

Note: If more than one rate was in effect during the period shown in item 8, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charged to the project, and the Federal share of indirect expense charged to the project to date.

Block 12: Remarks **NON-MANDATORY FIELD**

Use this Block to footnote any adjustments made for prior reporting periods on the most current SF-269A that is due for submission. Use this Block to explain any other item(s) that should be brought to the attention of the GTR.

Block 13: Certification **MANDATORY FIELD**

- Type or print Certifying Official's Name, Title, and Telephone Number
- Type or print Date Report Submitted
- Grantee's Authorized Certifying Official must sign document
- The Certifying Official is the individual who has the knowledge and authority to certify that the figures reported on the SF-269A are accurate and complete. This individual may be a Certified Public Accountant (CPA), Accountant or other person designated by the Grantee's organization.

VI. GLOSSARY

Accrual Basis of Accounting: Expenses are recorded in the period in which they are incurred regardless of whether cash is disbursed in that period.

Cash Basis of Accounting: Expenses are recorded in the period in which the cash is actually disbursed.

Federal Share Contributions: The amount of allowable funds expended by a Grantee under a grant program that can be reimbursed by OHHLHC. The allowable federal share is not always the same as the maximum federal funds on the grant award.

Grant Number: This number, which uniquely identifies each grant, is presented in the following format: DCLHC001-03. The number is assigned to the original award document and is carried forward to all renewals, or modifications issued under the same grant program.

Matching Funds: As a condition of an OHHLHC grant such as the Lead Hazard Control, Operation Lead Elimination Program (LEAP), or Lead Hazard Demonstration grant, the grantee is required to match in cash a portion of the allowable costs of the program, project, or activity as funded by the OHHLHC program.

Office of Healthy Homes and Lead Hazard Control: The Office of Healthy Homes and Lead Hazard Control (OHHLHC) is the "grantor agency" for the grantee's OHHLHC grants. The OHHLHC is directly responsible for programmatically administering and monitoring the grant for the entire grant period.

Program Income: Program income means gross income earned by the recipient that is directly generated by a supported activity or earned as a result of the award. During the grant period is the time between the effective date of the award and the ending date of the award reflected in the final financial report.

Deduction Alternative: Deducted from total allowable costs and third-party in-kind contributions for the purpose of determining the net costs on which the Federal share will be based. General program income subject to this alternative shall be reported on lines 10c and 10q of the SF-269A (Long Form).

Matching Alternative: Used to satisfy all or part of a matching requirement. General program income subject to this alternative shall be reported on lines 10g and 10q of the SF-269A (Long Form).

Additional Costs Alternative: Used for costs that are added to funds committed to the project by HUD and recipient and used to further eligible project or program objectives. General program income subject to this alternative shall be reported on lines 10r and 10s, as appropriate, of the SF-269A (Long Form).