

Department of Veterans Affairs

Financial Policy

Volume X

Grants Management

Chapter 1

General Grants Policy

Approved:

Jon J. Rychalski Assistant Secretary for Management and Chief Financial Officer

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0101 Overview

This chapter is the first of several chapters that establishes the Department of Veterans Affairs (VA) policy regarding grants. This chapter establishes the purpose, characteristics, and responsibilities for the grants policies; specifies review and approval requirements for policies that implement or supplement issuances by OFP; and includes a list of references to key requirements that apply to VA grants programs.

Key points in this chapter include:

- Grants policies follow the organization of the 2 C.F.R. Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and
- VA grant programs are responsible for maintaining strong internal controls over all grant activities.

Section	Revision	Office	Reason for Change	Effective Date
Appendix A	Removed.	OFP (047G)	No longer a specialized grants policy workflow.	May 2020
0103 Definitions	Deleted list of all grant chapter definitions.	OFP (047G)	Listing only definitions relevant to each chapter.	May 2020
Various	Reformatted to new policy format and full review.	OFP (047G)	Reorganized chapter to new layout and reviewed to mirror Vol I Ch 1.	May 2020
0101 Overview	Updated overview for clarity and uses of this policy chapter.	OFP (047G)	Clarity.	May 2016
0102 Policies	Clarified the role of GMS in the updating of policies. Updated references to 2 CFR Part 200 where relevant.	OFP (047G)	GMS role clarification.	May 2016
0103 Authority and References	Updated to reflect current grant guidance,	OFP (047G)	Updated grant guidance.	May 2016

0102 Revisions

Section	Revision	Office	Reason for Change	Effective Date
	and to remove superseded guidance.			
0107 Definitions	Changes to reflect current terminology and definitions from 2 CFR Part 200.	OFP (047G)	Updated terminology and definitions	May 2016
Appendix A	Added grants policy chapter workflow as new appendix.	OFP (047G)	New grants policy chapter workflow.	May 2016

0103 Definitions

2 CFR Part 200 – Federal government grants regulations, which are maintained by the Office of Management and Budget (OMB). These regulations apply to all federal grant programs, unless exempted by authorizing statute, public law, or other federally binding enactment.

0104 Roles and Responsibilities

Office of Management, Office of Budget (OB) is responsible for the allocation of funds in accordance with the statutory authority for each grant program.

Head of a Grants Program Office (HGPO) has the primary responsibility for the grant program, including grant awards and administration. HGPO ensures Federal compliance with applicable statutory, regulatory, and administrative policy requirements. HGPO ensures that guidance and Notices of Funding Availability (NOFA) follow appropriate templates, include correct administrative and national policy requirements, and comply with OMB and VA regulations.

Grants Management Staff (Program Managers) are responsible for the day-to-day management of grants programs. This includes ensuring that for grants under their purview, both Federal staff and grantees fulfill applicable statutory, regulatory, and administrative policy requirements. Program Managers are also responsible for program operations, accounting and budgeting activities (e.g., allocability--compliance with cost principles, budget monitoring, etc), preparing NOFAs and reviewing grant applications.

0105 Policies

010501 General Policies

- A. The VA CFO will ensure grants policy is updated as required when there are changes to laws, regulations, standards, or other authoritative guidance, or when new requirements dictate. This includes guidance promulgated through the United States Code (U.S.C.); Code of Federal Regulations (CFR); Office of Management and Budget (OMB) circulars, bulletins, and memoranda; Department of the Treasury (Treasury) guidance, and applicable VA policy.
- B. On a periodic basis, consistent with changes in government-wide or VA requirements, grant programs and OFP will undertake a review of all policies that are in effect to ensure that they are current and continue to reflect departmental grants management policies and priorities.
- C. In general, grants policies follow the organization of the 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Policy is presented in this manner so that it closely mirrors the life cycle of the grants process and provides staff with consistency in the arrangement of grants policies and authoritative guidance.
- D. VA will maintain strong internal controls for safeguarding assets, promoting the accuracy and reliability of financial data, and encouraging adherence to approved policies. Refer to <u>Volume I Chapter 5, Management's Responsibility for Internal Controls</u>, and <u>OMB Circular A-123</u>, <u>Management's Responsibility for Enterprise Risk Management and Internal Control</u>, for additional guidance.

0106 Authorities and References

<u>2 C.F.R. Part 200, Uniform Administrative Requirements, Cost Principles, and Audit</u> <u>Requirements for Federal Awards</u>

OMB Circular A-102, Grants and Cooperative Agreements With State and Local Governments

0107 Rescissions

OFP Volume X, Chapter 1, General Grants Policy, July 2014.

0108 Questions

Questions concerning these financial policies should be directed to:

VHA VHA CFO Accounting Policy (10A3A) (Outlook)
VBA VAVBAWAS/CO/FINREP (Outlook)
NCA NCA Financial Policy Group
All Others OFP Accounting Policy (Outlook)