

submitted by taxpayers in support of the fair market value claimed on works of art involved in Federal Income, Estate or Gift taxes in accordance with sections 170, 2031, and 2512 of the Internal Revenue Code of 1986, as amended.

For the Panel to perform this function, Panel records and discussions must include tax return information.

Therefore, the Panel meetings will be closed to the public since all portions of the meetings will concern matters that are exempted from disclosure under the provisions of section 552b(c)(3), (4), (6) and (7) of Title 5 of the U.S. Code. This determination, which is in accordance with section 10(d) of the Federal Advisory Committee Act, is necessary to protect the confidentiality of tax returns and return information as required by section 6103 of the Internal Revenue Code.

Daniel I. Werfel,

Commissioner of Internal Revenue.

[FR Doc. 2024-04314 Filed 2-29-24; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request for Forms 3921 and 3922

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning the burden associated with information reporting requirements under Internal Revenue Service code section 6039, Form 3921, *Exercise of an Incentive Stock Option Under Section 422(b)*, and Form 3922, *Transfer of Stock Acquired through an Employee Stock Purchase Plan Under Section 423(c)*.

DATES: Written comments should be received on or before April 30, 2024 to be assured of consideration.

ADDRESSES: Direct all written comments to Andrés García, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Please include, "OMB Number: 1545-

2129—Public Comment Request Notice" in the Subject line.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form and instructions should be directed to Ronald J. Durbala, at (202) 317-5746, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Information Reporting Requirements under Code sec. 6039.

OMB Number: 1545-2129.

Document Number: Forms 3921 and 3922.

Abstract: Form 3921 is a copy of the information return filed with the Internal Revenue Service by the corporation which transferred shares of stock to a recipient. Form 3922 is used by the corporation to record a transfer of the legal title of a share of stock acquired by the employee where the stock was acquired pursuant to the exercise of an option described in Internal Revenue Code section 423(c). Treasury Decision 9470 contains the final regulations relating to the return and information statement requirements under Internal Revenue Code section 6039. These regulations reflect changes to section 6039 made by section 403 of the Tax Relief and Health Care Act of 2006.

Current Actions: There are no changes to the burden previously approved by OMB. This request is to extend the current approval for another 3 years.

Type of Review: Extension of a currently approved collection.

Affected Public: Business and other for-profit organizations.

Estimated Number of Respondents: 51,000.

Estimated Time per Respondent: 29 min.

Estimated Total Annual Burden Hours: 25,505.

The following paragraph applies to all the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

Books or records relating to a collection of information must be retained if their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Desired Focus of Comments: The Internal Revenue Service (IRS) is

particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility.

- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used.

- Enhance the quality, utility, and clarity of the information to be collected; and

- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: February 27, 2024.

Ronald J. Durbala,

IRS Tax Analyst.

[FR Doc. 2024-04393 Filed 2-29-24; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

Veterans Legacy Grants Program; Funding Availability

AGENCY: Department of Veterans Affairs.

ACTION: Notice of funding availability.

SUMMARY: The Department of Veterans Affairs (VA) National Cemetery Administration (NCA) is awarding grants for a maximum of \$400,000 per awardee through the Veterans Legacy Grants Program (VLGP) to provide funding to educational institutions and other eligible entities to conduct cemetery research and produce educational tools for the public to use and learn about the histories of Veterans interred in VA national cemeteries and VA grant-funded State and Tribal Veterans' cemeteries. This notice includes information about the process for applying for a VLGP grant; criteria for evaluating applications; priorities related to the award of grants; and other requirements and guidance regarding VLGP grants. Note: Fiscal Year 2024 grants will only be awarded if funding

is allocated to this program following the Fiscal Year 2024 Continuing Resolution.

DATES: Applications for grants under VLGP must be received by the VLGP Office by 5 p.m., eastern time, on April 1, 2024. In the interest of fairness to all competing applicants, this deadline is firm as to date and hour. VA will treat any application that is received after the deadline as ineligible for consideration. Applicants should take this requirement into account and submit their materials early to avoid the risk of unanticipated delays, computer service outages or other submission-related problems that might result in ineligibility. Successful applicants will be notified within approximately 60 days following the application deadline. The VLGP grant award will be awarded in fiscal year (FY) 2024 and work under the award must start in FY 2024.

ADDRESSES: For a Copy of the Application Package: The required documentation for an application is outlined under Section IV. (Application Documentation Required) of this Notice of Funding Availability (NOFA). Questions should be referred to the VLGP Office by email at: VLGP@va.gov. For detailed VLGP information and requirements, see 38 CFR 38.710 through 38.785.

For Submission of an Application Package: Applicants must submit applications electronically by following instructions found at: www.grants.gov.

For Technical Assistance: Information regarding how to obtain technical assistance with the preparation of a grant application can be found at: www.grants.gov or applicants may email VLGP@va.gov.

FOR FURTHER INFORMATION CONTACT: John Williams, Senior Grants Management Specialist, Veterans Legacy Grants Program, National Cemetery Administration, Department of Veterans Affairs, VLGP@va.gov or 314-348-4073. This is not a toll-free number.

SUPPLEMENTARY INFORMATION: *Funding Opportunity Title:* Veterans Legacy Grants Program.

Announcement Type: Competitive.

Funding Opportunity Number: VA-NCA-VLGP-FY2024.

Assistance Listing: 64.204, VA Veterans Legacy Grants Program.

I. Funding Opportunity Description

A. *Purpose:* Funding for VLGP grants under this notice is authorized by 38 U.S.C. 2400 note (Grants for Cemetery Research and the Production of Educational Materials). This notice announces the availability of funding to applicants found eligible to receive a

VLGP grant to tell the stories of Veterans interred in VA national cemeteries or VA grant-funded State, Territorial or Tribal cemeteries, especially Veterans who have significant connection to the local community and Veterans from historically underrepresented groups, to include Veterans or Service members underrepresented by race, ethnicity, sexual orientation, or gender identity, from any period of American history, so they are honored in perpetuity.

Applicants may propose to conduct the research within the context of any established academic discipline, or the research may be interdisciplinary. Eligible applicants are institutions of higher learning, educational institutions, local educational agencies, or non-profit entities. Successful applicants will:

1. Meet VLGP's mission to commemorate the Nation's Veterans and Service members through the discovery and sharing of their stories. VLGP encourages students and teachers at the K-12 levels and universities around the country to immerse themselves in the rich historical resources found within one or more of VA's 155 national cemeteries or one or more of the 122 VA grant-funded Veterans cemeteries.

2. Include a study of Veterans or Service members interred in one of VA's national cemeteries or in one of the VA grant-funded cemeteries.

3. Foster engagement in the communities surrounding one or several of the national cemeteries or VA grant-funded cemeteries.

4. Tell the stories of Veterans interred in these cemeteries, especially Veterans who have significant connection to the local community and Veterans from historically underrepresented groups, to include Veterans or Service members underrepresented by race, ethnicity, sexual orientation, or gender identity from any period of American history.

5. Utilize the Veterans Legacy Memorial (www.va.gov/remember), NCA's online memorial that honors Veterans interred in VA national cemeteries; VA grant-funded Veterans cemeteries; Department of Defense-managed cemeteries (including Arlington National Cemetery); and two National Park Service national cemeteries.

B. *Priorities:* Competitive Preference Priorities (CPP) for FY 2024 and any subsequent year in which we make awards from the list of applications from this annual competition will align with specific VLGP initiatives, which will be noted as CPPs. NCA will award up to five priority points for each CPP addressed by the application up to a maximum of ten priority points. Each

CPP must be described in a one-page abstract submitted with the application. If applicants wish to be considered for CPP points, applicants must include, in a one-page abstract submitted with the application, a statement indicating which of the CPPs are addressed. If an applicant addresses CPPs, this information must also be listed on the VLGP Profile Form. To earn CPPs, submitted applications will:

1. Successfully showcase and creatively highlight Veterans or Service members who have never been studied or researched in previous VLGP projects and are interred in qualifying cemeteries and in a new geographic region where a VLGP project has not had a presence.

2. Demonstrate sustainability potential beyond VLGP resources and delineate how elements of the project will have a multiplier effect to support this sustainability, including the continuing impact beyond the life of a project or securing other donor support following VLGP funding.

C. *Total Available Funds:* The total funds allocated for VLGP in FY 2024 is \$2.2 million. VA may award additional VLGP grant awards depending on the availability of funds and the number of competitive grant applications received.

VA will only accept one application per applicant. If an applicant submits multiple applications, VA reserves the right to select which application to consider based on the submission dates and times or based on other factors included in 38 CFR 38.710 through 38.785.

D. *Eligible Recipients:* Applicants must be eligible entities that meet one of the definitions in 38 CFR 38.715 for an institution of higher learning, educational institution, local educational agency, or non-profit entity.

II. Award Information

A. *Allocation of Funds:* \$2.2 million in Federal funding is available under this notice with a maximum award up to \$400,000 per grant. Additional overall Federal funding may be available at the discretion of NCA. Each VLGP grant must be awarded in FY 2024, and the period of performance under the grant must have a start date that is also within FY 2024. The number of grants awarded during this period is at the discretion of VA.

B. *Funding Restrictions:* No part of an award under this notice may be used for a course buyout, and the grant funds shall not be used to substitute a class that a professor is required to teach during an academic year.

C. *Funding Limitations:* VA's decisions will be based on factors such

as need, geographic dispersion and availability of funding.

III. Application and Submission Information

A. Obtaining a Grant Application: The required documentation for an application submission is outlined in Section IV. (Application Documentation Required) of this NOFA. All applications must be submitted through www.grants.gov, which will outline required forms and documentation. Registration information is available at: www.grants.gov. Questions should be referred to the VLGP Office at: VLGP@va.gov. For detailed VLGP information and requirements, see 38 CFR 38.710 through 38.785.

B. Submitting a Grant Application: Applicants must ensure that they include all required documents in their electronic application submission, carefully follow the format and provide the information requested and described below. Submission of an application that contains conflicting information or is incomplete, untimely, or incorrectly formatted will result in the application being rejected. Applicants must submit applications electronically by following instructions found at www.grants.gov. Applications must be submitted as a complete package. Materials arriving separately will not be included in the application package for consideration and may result in the application being rejected or not funded.

C. Unique Entity Identifier and System for Award Management (SAM): Applicants (unless the applicant is an individual, the Federal awarding agency has exempted the applicant from the following requirements under 2 CFR 25.110(c), or the Office of Management and Budget has allowed a class exception under 2 CFR 25.110(d)) are required to: (i) be registered in SAM before submitting its application; (ii) provide a valid unique entity identifier in its application; and (iii) provide proof of an active and updated SAM registration at the time of application submission, which must be maintained throughout the award period as a continuing condition of eligibility. The Federal awarding agency will not make a Federal award to an applicant that does not have an active and updated SAM registration at the time of application submission.

IV. Application Documentation Required

A. Application for Federal Assistance (SF-424) and Supporting Documents: Applicants are required to complete the SF-424 and attach the following supporting documents following

application instructions outlined on www.grants.gov.

1. **Project Abstract:** In 500 words or less, double-spaced, 12-point Times New Roman font, provide a brief abstract of the proposed project. As applicable, include other information relevant to an understanding of the overall project and specify if you wish to be considered for CPP points set out in Section I.B. (*Priorities*) of this NOFA.

2. **Project Proposal:** In 1,200 words or less, double-spaced, 12-point Times New Roman font, include a narrative outlining the proposed plan for the project and include a detailed timeline for the tasks outlined in the project description and proposed milestones. See Section IV.C. (*Project Proposals*) for additional information.

3. **Expertise and Capacity:** In 500 words or less, double-spaced, 12-point Times New Roman font, include a description of the applicant's ability and capacity to administer the project. This should include any evidence of past experience with projects similar in scope as defined by this NOFA, to include descriptions of the engagement model; examples of successful leadership and management of a project of similar (or greater) scale and budget; or related work in this field.

4. **Proposed Budget:** In 500 words or less, double-spaced, 12-point Times New Roman font, provide the proposed budget and budget narrative, which should identify and justify all costs and proposed expenditures, to include additional compensation and honoraria (and to whom such payments would be made); equipment costs; production costs; and travel costs. The word count does not include charts, graphs, or spreadsheets an applicant may choose to provide as additional attachments. Applicants may include indirect costs as part of their proposed budget. Applicants with a negotiated indirect cost rate with a cognizant Federal agency should include a copy of the approved indirect cost rate agreement as an attachment to the budget and may utilize this rate when preparing and submitting a proposed budget. Those applicants that do not have a current negotiated indirect cost rate agreement with a cognizant Federal agency may elect to charge the de minimis rate listed in 2 CFR 200.414.

5. **Project Team:** The applicant must provide a narrative description of anticipated project team members and any extramural partner(s), including the qualifications and responsibilities of the principal investigator, the co-principal investigators, and any extramural partner entity.

B. Eligibility: Applicants must meet definitions for eligible recipients in 38 CFR 38.715(c) and provide supporting documentation of status (for example, Section 503(c)(3) status, consolidated State plan).

C. Project Proposals: Project Proposals should support the memorialization of the Nation's Service members and Veterans enshrined in national cemeteries or VA grant-funded cemeteries in the following areas:

1. **Outreach:** A framework for digital and non-digital outreach based on student research focused on a VA national cemetery (or cemeteries) or a VA grant-funded State, Territorial or Tribal cemetery (or cemeteries).

2. **Educational Materials:** A framework of digital instructional materials relevant to the grade level of K-12 students involved (e.g., lesson plans, learning guides). Alternatively, materials intended for general education of the public may be developed in conjunction with or in lieu of the above, but preference will be given to proposals that include development of instructional materials intended for K-12 audiences.

3. **Veterans Legacy Memorial:** Applicants shall teach professional historical research methods, which should result in participant-generated biographies that program participants, as appropriate, will upload into NCA's Veterans Legacy Memorial (www.va.gov/remember). The goal here is to expand biographical content within the Veterans Legacy Memorial that is written by students, teachers, and other program participants.

Materials produced under this grant program must be based on primary research on the Service members and/or Veterans interred or memorialized in VA's national cemeteries or VA grant-funded cemeteries, conducted by students under the guidance of an appropriate educational professional (e.g., licensed teacher, tenure-track professor with terminal degree or program officer of an educational non-profit entity). The research must be produced in formats accessible to students, teachers, scholars, and the American public. This research may be conducted within the context of any established academic discipline or may be interdisciplinary as long as the research conveys findings about individual Service members or Veterans that expands awareness and knowledge of those whose stories have not been told before. NCA's VLGP is committed to memorializing all Service members and Veterans, but Service members and Veterans from underrepresented communities are of particular interest.

No preference will be given to any disciplinary or methodological approach. Intrinsic to the research process under this grant program is students visiting a national cemetery or VA grant-funded cemetery of interest more than once.

D. Applicant Contact Information: Must not be a toll-free number or P.O. Box address. Must be a working telephone number and physical address for recipient accessibility.

1. Location of the administrative office where correspondence can be sent to the Executive Director/President/Chief Executive Officer/Department Chair (no P.O. Boxes). Include complete address, city, state, zip code plus four-digit extension, county, and Congressional district.

2. **Organization Primary Contact:** Include the name, title, phone number and email address. Note: VLGP views the organization's primary contact as assigned to the organization, not a specific grant application, and should be someone who normally signs grant agreements or makes executive decisions for the organization.

3. **Grant Contact #1:** Include the name, title, phone number and email address. Note: This contact is specific to a grant application under this NOFA and may be a Program Manager, Director, Case Manager, Grant Administrator or other individual of similar position.

V. Application Review Information

A. Application Review: Staff reviewers from VA will assess and score all compliant applications. The applications will be ranked from highest to lowest based on application scores as explained below.

B. Applicant Clarification: Following the review process, VA may request clarifying information to inform funding recommendations. A request for clarification does not guarantee a grant award. If an organization does not respond by the deadline to a request for clarification, VA will remove its application from consideration.

C. Application Scoring: Applications will be evaluated and scored based on the following criteria (100-point scale). An application must receive a total score of at least 70 points (70% of the total available points) to be eligible for a grant. VA may disqualify any application that receives less than 50% of the total available points on one or more of the following criteria.

1. Team—10 possible points.
2. Student research products—15 possible points.
3. Outreach—15 possible points.

4. Instructional materials—15 possible points.

5. Veterans Legacy Memorial (VLM)—20 possible points.

6. Budget—10 possible points.

7. Collection of program assessment data—15 possible points.

In addition to the possible 100-point scale, applications can receive up to an additional 10 points for CPPs as noted in Section I.B. (*Priorities*). The CPP points are separate from, and will not be used to achieve, the threshold 70 points on the application, nor applied to reach the 50% minimum points for any criterion.

D. Technical Factors: Applications will be reviewed and evaluated based on the following technical factors to determine the best value for NCA and VLGP:

1. **Team:** The team of contributing scholars must consist of at least one member from an accredited institution of higher education within the area of focus, who is a faculty member who holds an advanced degree in their field and has evidence of demonstrated scholarly output. The team will designate a single point of contact.

2. **Student research products:** Applicants shall define a framework of at least two digital media products produced for educational outreach based on student-generated research. The final products must be publicly accessible examples of applied cemetery research.

3. **Outreach:** Applicants shall define how they plan to develop a framework for digital and non-digital outreach based on student research focused on a VA national cemetery (or cemeteries) or a VA grant-funded State, Territorial or Tribal cemetery (or cemeteries).

4. **Instructional materials:** Applicants shall include the development of at least 5 lesson plans appropriate to the schools, grades and subjects of teachers and K–12 students in the partnership. “Lesson plan” includes a plan of instruction that reflects the State’s K–12 curriculum standards, *e.g.*, Common Core State Standards, and includes all other resources, materials and aids required for the school-based implementation of the lesson. The lesson plan product can be multiple lessons, structured around pre- and post-cemetery visit learning.

5. **Veterans Legacy Memorial:** Applicants shall teach professional historical research methods which should result in participant-generated biographies which program participants, as appropriate, will upload into NCA’s Veterans Legacy Memorial (www.va.gov/remember).

6. **Budget:** Applicants should identify all costs and proposed expenditures, to include additional compensation and honoraria (and to whom such payments would be made), in line with the budget categories listed in boxes 6.a. through 6.j. of “SECTION B—BUDGET CATEGORIES” on the SF-424A form.

7. **Collection of program assessment data:** Applicants shall design assessment instruments for their students and the K–12 students showing how participation in this program affected students’ performance in their subject of inquiry (*e.g.*, history, film, education, American social studies, English Language Arts, art, etc.). Data should be anonymously sampled but demonstrated to be valid and reliable.

E. Risk Assessment Evaluation: In addition to the application scoring of technical factors, VA staff (and possibly other Federal agency staff) will evaluate the risks to the program posed by each applicant, including conducting due diligence to ensure an applicant’s ability to manage Federal funds. If VA determines to make an award, special conditions that correspond to the degree of risk assessed may be applied to the award. VA reserves the right to conduct multiple risk assessments of recipients throughout the period of performance. Applicants will be notified of an updated risk level and any measures that may be taken to address any heightened level of risk. In evaluating risks, VA may review and consider the following:

- Financial stability;
- Quality of management systems and ability to meet the management standards prescribed in the uniform requirements in 2 CFR part 200;
- Applicant’s record in managing previous Federal awards, grants, or procurement awards, including:
 - Timeliness of compliance with applicable reporting requirements;
 - Accuracy of data reported;
 - Validity of performance measure data reported;
 - Conformance to the terms and conditions of previous Federal awards; and
 - If applicable, the extent to which any previously awarded amounts will be expended prior to future awards.
- Information available through Office of Management and Budget (OMB)-designated repositories of Governmentwide eligibility qualification or financial integrity information, such as:
 - Federal Awardee Performance and Integrity Information System;
 - Dun and Bradstreet; and
 - “Do Not Pay.”

Applicants may review and comment on information available through these OMB-designated repositories, and VA will consider any comments made by the applicant.

- Reports and findings from single audits performed under Subpart F—Audit Requirements, 2 CFR part 200, and findings of any other available audits;
- Applicant organization's annual report;
- Publicly available information, including information from the applicant organization's website;
- Applicant's ability to effectively implement statutory, regulatory, or other requirements imposed on award recipients; and
- Applicant's past compliance with Federal procurement requirements (2 CFR 200.317 through 200.327).

F. Applicant Priority Groups: This award cycle places no priority consideration on applicants with any specific focus, discipline, or product.

G. Disposition of Applications: Upon review of an application and dependent on availability of funds, VA will:

- Approve the application for funding, in whole or in part, for such amount of funds, and subject to such conditions that VA deems necessary or desirable; or
- Determine that the application is of acceptable quality for funding, in that it meets minimum criteria, but disapprove the application for funding because it did not rank sufficiently high in relation to other applications to qualify for an award based on the level of funding available; or
- Disapprove the application for failure to meet the applicable selection criteria at a sufficiently high level in comparison to other applications to justify an award of funds, or for another reason as provided in the documentation of the decision; or
- Defer action on the application for such reasons as lack of funds or a need for further review.

H. Withdrawal of Application: Applicants may withdraw a VLGP application submitted through www.grants.gov by submitting a written request to the VA point of contact specified in this notice within 15 days with a rationale for the request.

VI. Award Administration Information

A. Selection for Funding: VA will utilize the ranked scores of applications as the primary basis for selection but may factor in the risk assessment and clarifying information provided by the applicant.

B. Award Notice: The VLGP Office will announce grant awards after a complete review of all received applications. Awards will be for 12 months. The initial announcement will be made via news release which will be posted on VA's VLGP website at: <https://www.cem.va.gov/legacy/grants.asp>. The VLGP Office will send notification letters to the grant recipients. Applicants who are not selected will be sent a declination letter.

C. Grant Agreements: After an applicant is approved for award, VA will draft a grant agreement to be executed by VA and the recipient. Upon execution of the grant agreement, VA will obligate the grant amount. Recipients will be subject to requirements of this NOFA, VLGP regulations (38 CFR 38.710 through 38.785), other Federal grant requirements under 2 CFR part 200 and the recipient's VLGP application.

D. Administrative and National Policy: VA places great emphasis on responsibility and accountability. VA has procedures in place to monitor grant programs and outcomes associated with the services provided under VLGP.

E. Payment: All recipients must register in the Health and Human Services Payment Management Services (HHS-PMS) Program Support Center at www.psc.gov. Funds will be disbursed through HHS-PMS and are to be paid in accordance with 2 CFR 200.305. Recipients will be required to support their request for payment based on the project budget.

F. Compliance Review: As needed, VA may conduct site visits to recipient locations to review recipient accomplishments and internal control systems. In addition, VA may conduct as many inspections as needed of recipient records to determine compliance. All visits and evaluations will be performed with minimal disruption to the recipient to the extent practicable.

G. Reporting:

1. **Final report:** All recipients must submit all financial, performance, and other reports to the program office as required by the terms and conditions of the Federal award and 2 CFR part 200. However, VLGP may approve extensions when requested and justified by the grant recipients, as applicable. The final report must include: a program evaluation, proof of meeting VA objectives as outlined in VLGP's mission and a summary of the effectiveness of the completed proposal.

2. **Additional reporting:** VA may request additional information, records and reports to allow VA to assess

program effectiveness, such as quarterly Federal Financial Reports and Performance Progress Reports.

H. Recovery of Funds: VA may recover from the recipient any funds that are not used in accordance with the grant agreement. If VA decides to recover funds, VA will issue to the recipient a notice of intent to recover grant funds, and the recipient will then have 30 days to submit documentation demonstrating why the grant funds should not be recovered. After review of all submitted documentation, VA will determine whether action will be taken to recover the grant funds. When VA decides to recover grant funds from the recipient, VA will stop further payments of grant funds until the grant funds are recovered and the condition that led to the decision to recover grant funds has been resolved.

I. Financial Management: The recipient shall conform to the Single Audit Act Amendments of 1996, as implemented by 2 CFR part 200. All recipients must use a financial management system that complies with 2 CFR part 200. Recipients must meet the applicable requirements of OMB's regulations on Cost Principles at 2 CFR part 200.

J. Availability of Grant Funds: Federal financial assistance will become available subsequent to the effective date of the grant as set forth in the grant agreement. Recipients may be reimbursed for costs resulting from obligations incurred before the effective date of the grant, if such costs are authorized by VA within this NOFA or the grant agreement or subsequently by VA in writing and otherwise would be allowable as costs of the grant under applicable guidelines, regulations and terms and conditions of the grant agreement.

Signing Authority: Denis McDonough, Secretary of Veterans Affairs, approved and signed this document on February 26, 2024, and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of the Department of Veterans Affairs.

Luvenia Potts,

Regulation Development Coordinator, Office of Regulation Policy & Management, Office of the Secretary, Department of Veterans Affairs.

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