Date: March 10, 2016

Subject: Amendment No. 1 to APS-ASHA-16-000001 for Office of American Schools and Hospitals Abroad (ASHA) Fiscal Year 2016 Program

A. Background and Purpose of this Amendment

The subject Annual Program Statement (APS) was posted on October 12, 2015 and last updated on November 3, 2015. This Amendment No. 1 has the following purposes:

- To answer questions received by USAID/ASHA regarding this solicitation.

B. Questions and Answers

1. **Q**: On page 10 of the APS, Mandatory Attachment No. 1 states that the SF-424 application forms are available on the solicitation page under the "Application Package" tab, but I cannot locate them there. Am I looking in the wrong place?

A: USAID/ASHA has resolved this error, and the SF-424 application forms are now available under the "Application Package" tab, as stated in the solicitation.

2. **Q**: Are value added taxes (VAT) allowable?

A: Consistent with the USAID standard grant provision on Reporting Host Government Taxes, "Host government taxes are not allowable where the Agreement Officer provides the necessary means to the recipient to obtain an exemption or refund of such taxes, and the recipient fails to take reasonable steps to obtain such exemption or refund. Otherwise, taxes are allowable in accordance with the Standard Provision, "Allowable Costs," and must be reported as required."