
Office of Community Services

Information Memorandum

**U.S. Department of Health and Human Services
Administration for Children and Families
Office of Community Services
Division of State Assistance
370 L'Enfant Promenade, S.W.
Washington, D.C. 20447**

Transmittal No. 4

Date: March 9, 2004

TO: State Agency recipients of special Social Services Block Grants (known as "EZ/EC SSBG funds" and "OCS EZ/EC Grants") for activities in Round One Empowerment Zone Project Areas, Enterprise Community Project Areas and Conversion Site Areas

Managers of community revitalization projects in Round One Empowerment Zone (EZ) Project Areas, Enterprise Community (EC) Project Areas and Conversion Site (CS) Areas

SUBJECT: Guidance to State agencies and local-level EZ, EC and CS project lead entities about requesting extensions of OCS EZ/EC Grant project periods

RELATED

REFERENCES: Omnibus Budget Reconciliation Act of 1993 (Pertinent parts are codified at 42 U.S.C. Section 1387f)

U.S. Department of Health and Human Services Block Grant Regulations (45 C.F.R. Part 96)

Previous guidance for States and local-level entities concerning the OCS EZ/EC Grants

OCS Internet page at
<http://www.acf.hhs.gov/programs/ocs/ez-ec/index.htm>

DEFINITIONS: OCS EZ/EC Grants -- Special Social Services Block Grants that the Federal Office of Community Services (OCS) awarded to specific States to support community revitalization activities in EZ Project Areas, EC Project Areas and CS Areas. Round One Empowerment Zones and Enterprise Communities Program -- A Federal program managed jointly by the U.S. Department of Health and Human Services, the U.S. Department of Agriculture and the U.S. Department of Housing and Urban

Development. The program provides flexible grant funding (OCS EZ/EC Grants), Federal tax incentives and other assistance to encourage comprehensive revitalization in specified urban and rural places.

Round One EZ or EC Project Area -- A geographic area selected by the Federal government in 1994 for participation in the Round One EZ and EC Program.

Round Two EZ Project Area -- A geographic area selected by the Federal government in 1998 for participation in the Round Two EZ Program.

Round Three EZ Project Area -- A geographic area selected by the Federal Government in 2001 for participation in the Round Three EZ Program.

Conversion Site Area -- A geographic area that was a Round One EZ or EC Project Area from December 1994 until January 1, 2002. These areas were reclassified as "Conversion Site Areas" when the U.S. Department of Housing and Urban Development announced the Renewal Community Program.

BACKGROUND:

The Office of Community Services is the lead agency in the U.S. Department of Human Services for community-based human development services. Its mission is to increase the capacity of individuals and families to become more self-sufficient and to help build, revitalize and strengthen their communities. It administers the Community Services Block Grant, the Social Services Block Grant, Urban and Rural Community Economic Development project grants, Assets for Independence "Individual Development Account" project grants, the Compassion Capital Fund and a number of other programs that support community building, asset development and job creation activities for low-income people.

OCS is particularly interested in assisting States and local-level organizations that manage efforts in EZ, EC and CS Project Areas to provide supportive services that help low-income families become economically self-sufficient.

OCS collaborates closely with the U.S. Department of Agriculture (USDA) and the U.S. Department of Housing and Urban Development (HUD) to administer the overall Round One EZ and EC Program.

In 1994-1995 OCS awarded \$1,000,000,000 in OCS EZ/EC Grant Funds to States in support of comprehensive community revitalization activities in the 104 localities that were designated as Federal EZ or EC Projects areas.

In 1998, USDA and HUD re-designated a number of Round One EC Project Areas as Round Two EZ Project Areas. In 2001, USDA and HUD again re-designated a number of Round One EC Project Areas as Round Three EZ Project Areas. These re-designations had no effect on project period or the Terms and Conditions of the OCS EZ/EC Grants.

In 2001, Congress extended all EZ Project Area designations through December 31, 2009. Congress did not extend the project period for the OCS EZ/EC Grants.

The Terms of the OCS EZ/EC Grants stipulate that the project periods will expire on December 21, 2004. A copy of the Terms and Conditions is attached to this memorandum.

OCS may extend an OCS EZ/EC Grant project period where there is a legitimate need to do so. The fact that there is a balance of funds remaining at the end of the original project period is not sufficient justification for extending the grant project period.

Several State agencies and the local-level EZ, EC or CS project lead entities ("Local Lead Entities") are beginning to recognize that they will not be able to complete planned projects and activities within the original project period.

OCS, HUD and USDA agree that it will be helpful to extend OCS EZ/EC Grant project periods on a case-by-case basis.

CONTENTS: This memorandum provides guidance about the process for seeking an extension of an OCS EZ/EC Grant project period.

APPLICATION PROCESS: Joint Application -- OCS will only accept extension requests that are submitted jointly by the State Agency that is currently receiving the OCS EZ/EC Grants and the Local Lead Entity for Round One EZ, EC or CS Project Areas.

Application Contents -- Requests for extensions must include the following components:

- 1) Cover sheet with the following information:
 - a) The signatures and names, titles and mailing addresses of representatives of the State agency and the Local Lead Entity authorized to submit the extension request on behalf of their organization.
 - b) The names, mailing addresses and telephone numbers of contact persons at the State agency and Local Lead Entity who OCS may contact for further information about the application.
- 2) A statement specifying the proposed grant project period end-date. The proposed end-date may be no later than December 31, 2009.
- 3) A narrative addressing the following topics. The narrative need not be longer than 15 pages.
 - a) Reasons why an extension is needed. Include a description of any strategic plan activities that have not been completed and would be supported with the OCS EZ/EC Grant.
 - b) The three most important outcomes of the EZ EC or CS project to date.
 - c) How the State and Local Lead Entity will use at least a portion of the remaining OCS EZ/EC Grant for strategic plan projects and activities that seek to improve human service outcomes in the EZ, EC or CS Project Area.

Such strategic plan activities may include, for example:

- Assisting low-income residents to become economically self-sufficient by developing employment opportunities and ensuring that residents have access to those opportunities; supporting job training programs; financing asset

building programs for low-income families; supporting projects that help new employees succeed in their jobs (e.g., affordable and accessible child care and after school care, transportation to and from job locations, affordable health care services, and so forth).

- Coordinating and collaborating with the State and/or local-level agency or agencies that administer the federal "Temporary Assistance for Needy Families," "Workforce Investment Act," and the "Community Services Block Grant" programs.
- d) Plans for marketing Federal business tax incentives as a strategy for developing jobs for low-income people, especially those who are leaving public assistance and seeking to become economically self-sufficient.
- e) A list of the current EZ, EC or CS project board members including names, titles, mailing addresses and telephone numbers.
- f) A statement of commitment by the State agency or Local Lead Entity to provide OCS with semi-annual narrative descriptions of progress in implementing activities identified in response to question 3-C above.

APPLICATION
PROCESS:

OCS will accept applications at anytime between now and 5:00 p.m. Eastern Time on September 1, 2004. OCS strongly encourages States and local EZ/EC and CS leaders to submit applications as soon as possible.

OCS will respond to all applications within 45 days of receipt of a complete application. OCS may require additional information concerning the application.

Applicants should mail a paper copy of the application materials to the following address:

Wallace Lumpkin
ATTN: OCS EZ/EC GRANT EXTENSION
Office of Community Services
370 L'Enfant Promenade, S.W., Suite 500 West
Washington, DC 20447

Alternatively, applicants may submit application materials in electronic format. All electronic applications must be submitted in "PDF" format. Send electronic applications to the following e-mail address: wlumpkin@acf.hhs.gov

OCS may consult with HUD and USDA concerning any applications.

INQUIRIES: Please direct inquiries to:

Wallace Lumpkin
Office of Community Services
Administration for Children and Families
U.S. Department of Health and Human Services
370 L'Enfant Promenade, S.W., Room 500 West
Washington, D.C. 20447
Telephone (202) 401-5111
E-mail wlumpkin@acf.hhs.gov



Clarence H. Carter
Director
Office of Community Services

Attachments:
Terms and Conditions
Standard Form 269

TERMS AND CONDITIONS

EZ/EC SSBG GRANTS AWARDED TO STATES
for
ROUND ONE EMPOWERMENT ZONES AND ENTERPRISE COMMUNITIES

Grants Awarded on December 21, 1994

Initial Grant Awarded for Round One Empowerment Zone Projects
Entire Grant Awarded for Enterprise Community Projects

DEPARTMENT OF HEALTH AND HUMAN SERVICES (DHHS)
ADMINISTRATION FOR CHILDREN AND FAMILIES (ACF)
OFFICE OF COMMUNITY SERVICES (OCS)

SOCIAL SERVICES IN EMPOWERMENT ZONES AND ENTERPRISE COMMUNITIES

TERMS AND CONDITIONS

FY 1995

1. A separate grant, identified by a unique grant document number, is issued to a State for each Empowerment Zone or Enterprise Community located within its boundaries. The State will use this grant document number when requesting funds from the DHHS Payment Management System or reporting expenditure data on the SF-269 "Financial Status Report."
2. The State must carry out the grant in accordance with Title XX of the Social Security Act, as amended by Part VI of the Omnibus Budget Reconciliation Act of 1993, "Social Services in Empowerment Zones and Enterprise Communities", and the Zones' and Communities' Strategic Plans.
3. The following sections of DHHS regulations at 45 CFR Part 96 "Block Grants" apply:
 - 96.11 - "Basis of award to the States"
 - 96.12 - "Grant Payment"
 - 96.15 - "Waivers"
 - 96.30 - "Fiscal and administrative requirements"
 - 96.31 - "Audits"
 - 96.32 - "Financial settlement"
 - 96.33 - "Referral of cases to the Inspector General"
 - 96.50 - "Complaints"
 - 96.51 - "Hearings"
 - 96.52 - "Appeals"
4. U.S. Department of Housing and Urban Development (HUD) regulations at 24 CFR Part 597 "Designation of Empowerment Zones and Enterprise Communities" apply.
5. U.S. Department of Agriculture (USDA) regulations at 7 CFR Part 25, "Designation of Rural Empowerment Zones and Enterprise Communities" apply.
6. The State must obligate these Federal funds within two years of the date of this grant award. 45 CFR Part 92 defines an obligation as amounts of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given period that will require payment by the grantee during the same or a future period.

Funds not obligated within two years will be recouped by DHHS/ACF via the issuance of a negative grant award.

7. If the designation of an Empowerment Zone or Enterprise Community is terminated before the end of the Federal fiscal year in which this grant is awarded, the State shall submit an interim financial report (SF-269) within 30 days.

ACF will issue a negative grant award to recoup an amount equal to the total of the grant award issued during that fiscal year with respect to an individual Zone or Community, multiplied by that proportion of the fiscal year remaining after the designation of the individual Zone or Community ends.

8. In the event that HUD or USDA sends a warning letter (pursuant to HUD 24 CFR Part 597.403; USDA 7 CFR Part 25.403) regarding possible termination to a designated Zone or Community and the nominating State and local governments, the State shall not release funds to satisfy obligations subsequently incurred by the designee, until it is informed by HUD or USDA that the designation will not be terminated.
9. In the event a designation is terminated, the State shall repay to DHHS/ACF within 30 days any of these grant funds not obligated by the Empowerment Zone or Enterprise Community prior to receipt of a warning letter.
10. The State must obligate and expend these grant funds in accordance with the laws and procedures applicable to the obligation and expenditure of its own funds.
11. The provision of 31 CFR Part 205 “Rules and Regulations for Funds Transfer” apply. If this grant program is not covered by a Treasury-State Cash Management Improvement Act (CMIA) agreement, the provisions of 31 CFR Part 205.20 “Cash Advances” apply.

Section 205.20(a) states that “Cash advances to a State shall be limited to the minimum amounts needed and shall be timed to be in accord only with the actual, immediate cash requirements of the State in carrying out a program or project. The timing and amount of cash or cash advances shall be as close as is administratively feasible to the actual cash outlay by the State for direct program costs and the proportionate share of any allowable indirect costs.”

12. These grant funds may not be used to supplant Federal or non-Federal funds for services and activities which promote the purposes of Section 2007 of the Social Security Act.
13. These grant funds may not be used to meet the matching requirements of other Federal grant programs.

14. Disposition of assets, including real property, which the Empowerment Zones or Enterprise Communities acquired with these grant funds, but not liquidated by the expiration of the designation, will be governed by State law and procedures.
15. Financial Status Reports (SF-269) for each Empowerment Zone or Enterprise Community grant, identified by unique grant document numbers, are due as follows:

Annual Reports:

- 90 days after the end of each grant year. The grant year extends twelve months from the date of the grant award.

Obligation data on the second annual report will be used to compute the amount of unobligated balances to be returned to the Federal government.

Interim Reports:

- 30 days after the termination of an Empowerment Zone or Enterprise Community designation, whether it is during the first two-year period of the grant program or thereafter.

Final Report:

- 180 days after the designation of all Empowerment Zones and Enterprise Communities in the State has expired.

Send financial reports to:

Administration for Children and Families
Office of Financial Management, DFEBG
Aerospace Building, Room 703
370 L'Enfant Promenade, S.W.
Washington, D.C. 20447

16. All amounts reported on the final SF-269 as unliquidated obligations must be remitted back to DHHS / ACF either via a check from the State, or if funds have not been drawn, via a negative grant award.
17. The expenditure of funds under this program is subject to the annual requirements under the Single Audit Act of 1984 (P.L. 98-502) and the Office of Management and Budget Circulars A-128 (State Agencies) and A-133 (non-profit entities).

TERMS AND CONDITIONS

EZ/EC SSBG GRANTS AWARDED TO STATES
for
ROUND ONE EMPOWERMENT ZONES AND ENTERPRISE COMMUNITIES

Grants Awarded on October 1, 1995

Second Grant Awarded for Round One Empowerment Zone Projects

DEPARTMENT OF HEALTH AND HUMAN SERVICES (DHHS)
ADMINISTRATION FOR CHILDREN AND FAMILIES (ACF)
OFFICE OF COMMUNITY SERVICES (OCS)

SOCIAL SERVICES IN EMPOWERMENT ZONES AND ENTERPRISE COMMUNITIES

TERMS AND CONDITIONS

FY 1996

1. A separate grant, identified by a unique grant document number, is issued to a State for each Empowerment Zone or Enterprise Community located within its boundaries. The State will use this grant document number when requesting funds from the DHHS Payment Management System or reporting expenditure data on the SF-269 "Financial Status Report."
2. The State must carry out the grant in accordance with Title XX of the Social Security Act, as amended by Part VI of the Omnibus Budget Reconciliation Act of 1993, "Social Services in Empowerment Zones and Enterprise Communities", and the Zones' and Communities' Strategic Plans.
3. The following sections of DHHS regulations at 45 CFR Part 96 "Block Grants" apply:
 - 96.11 - "Basis of award to the States"
 - 96.12 - "Grant Payment"
 - 96.15 - "Waivers"
 - 96.30 - "Fiscal and administrative requirements"
 - 96.31 - "Audits"
 - 96.32 - "Financial settlement"
 - 96.33 - "Referral of cases to the Inspector General"
 - 96.50 - "Complaints"
 - 96.51 - "Hearings"
 - 96.52 - "Appeals"
4. U.S. Department of Housing and Urban Development (HUD) regulations at 24 CFR Part 597 "Designation of Empowerment Zones and Enterprise Communities" apply.
5. U.S. Department of Agriculture (USDA) regulations at 7 CFR Part 25, "Designation of Rural Empowerment Zones and Enterprise Communities" apply.
6. The State must obligate these Federal funds within two years of the date of this grant award. 45 CFR Part 92 defines an obligation as amounts of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given period that will require payment by the grantee during the same or a future period.

Funds not obligated within two years will be recouped by DHHS/ACF via the issuance of a negative grant award.

7. If the designation of an Empowerment Zone or Enterprise Community is terminated before the end of the Federal fiscal year in which this grant is awarded, the State shall submit an interim financial report (SF-269) within 30 days.

ACF will issue a negative grant award to recoup an amount equal to the total of the grant award issued during that fiscal year with respect to an individual Zone or Community, multiplied by that proportion of the fiscal year remaining after the designation of the individual Zone or Community ends.

8. In the event that HUD or USDA sends a warning letter (pursuant to HUD 24 CFR Part 597.403; USDA 7 CFR Part 25.403) regarding possible termination to a designated Zone or Community and the nominating State and local governments, the State shall not release funds to satisfy obligations subsequently incurred by the designee, until it is informed by HUD or USDA that the designation will not be terminated.
9. In the event a designation is terminated, the State shall repay to DHHS/ACF within 30 days any of these grant funds not obligated by the Empowerment Zone or Enterprise Community prior to receipt of a warning letter.
10. The State must obligate and expend these grant funds in accordance with the laws and procedures applicable to the obligation and expenditure of its own funds.
11. The provision of 31 CFR Part 205 “Rules and Regulations for Funds Transfer” apply. If this grant program is not covered by a Treasury-State Cash Management Improvement Act (CMIA) agreement, the provisions of 31 CFR Part 205.20 “Cash Advances” apply.

Section 205.20(a) states that “Cash advances to a State shall be limited to the minimum amounts needed and shall be timed to be in accord only with the actual, immediate cash requirements of the State in carrying out a program or project. The timing and amount of cash or cash advances shall be as close as is administratively feasible to the actual cash outlay by the State for direct program costs and the proportionate share of any allowable indirect costs.”

12. These grant funds may not be used to supplant Federal or non-Federal funds for services and activities which promote the purposes of Section 2007 of the Social Security Act.
13. These grant funds may not be used to meet the matching requirements of other Federal grant programs.

14. Disposition of assets, including real property, which the Empowerment Zones or Enterprise Communities acquired with these grant funds, but not liquidated by the expiration of the designation, will be governed by State law and procedures.
15. Financial Status Reports (SF-269) for each Empowerment Zone or Enterprise Community grant, identified by unique grant document numbers, are due as follows:

Annual Reports:

- 90 days after the end of each grant year. The grant year extends twelve months from the date of the grant award.

Obligation data on the second annual report will be used to compute the amount of unobligated balances to be returned to the Federal government.

Interim Reports:

- 30 days after the termination of an Empowerment Zone or Enterprise Community designation, whether it is during the first two-year period of the grant program or thereafter.

Final Report:

- 180 days after the designation of all Empowerment Zones and Enterprise Communities in the State has expired.

Send financial reports to:

Administration for Children and Families
Office of Financial Management, DFEBG
Aerospace Building, Room 703
370 L'Enfant Promenade, S.W.
Washington, D.C. 20447

16. All amounts reported on the final SF-269 as unliquidated obligations must be remitted back to DHHS / ACF either via a check from the State, or if funds have not been drawn, via a negative grant award.
17. The expenditure of funds under this program is subject to the annual requirements under the Single Audit Act of 1984 (P.L. 98-502) and the Office of Management and Budget Circulars A-128 (State Agencies) and A-133 (non-profit entities).

18. Grantees must comply with Public Law 103-227, Part C – Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act). This Act requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments. Federal programs include grants, cooperative agreements, loans or loan guarantees, and contracts. The law does not apply to children’s services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug and alcohol treatment.

The grantee further agrees that the above language will be included in any subawards which contain provisions for children’s services and that all subgrantees shall certify compliance accordingly. Failure to comply with the provisions of this law may result in the imposition of a civil monetary penalty of up to \$1000 per day.

FINANCIAL STATUS REPORT
(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned By Federal Agency			OMB Approval No. 0348-0039	Page of _____ pages
3. Recipient Organization (Name and complete address, including ZIP code)						
4. Employer Identification Number		5. Recipient Account Number or Identifying Number		6. Final Report <input type="checkbox"/> Yes <input type="checkbox"/> No		7. Basis <input type="checkbox"/> Cash <input type="checkbox"/> Accrual
8. Funding/Grant Period (See instructions) From: (Month, Day, Year) To: (Month, Day, Year)			9. Period Covered by this Report From: (Month, Day, Year) To: (Month, Day, Year)			
10. Transactions:				I	I	III
				Previously Reported	This Period	Cumulative
a. Total outlays						
b. Refunds, rebates, etc.						
c. Program income used in accordance with the deduction alternative						
d. Net outlays (Line a, less the sum of lines b and c)						
Recipient's share of net outlays, consisting of:						
e. Third party (in-kind) contributions						
f. Other Federal awards authorized to be used to match this award						
g. Program income used in accordance with the matching or cost sharing alternative						
h. All other recipient outlays not shown on lines e, f or g						
i. Total recipient share of net outlays (Sum of lines e, f, g and h)						
j. Federal share of net outlays (line d less line i)						
k. Total unliquidated obligations						
l. Recipient's share of unliquidated obligations						
m. Federal share of unliquidated obligations						
n. Total Federal share (sum of lines j and m)						
o. Total Federal funds authorized for this funding period						
p. Unobligated balance of Federal funds (Line o minus line n)						
Program income, consisting of:						
q. Disbursed program income shown on lines c and/or g above						
r. Disbursed program income using the addition alternative						
s. Undisbursed program income						
t. Total program income realized (Sum of lines q, r and s)						
11. Indirect Expense	a. Type of Rate (Place "X" in appropriate box) <input type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed					
	b. Rate	c. Base	d. Total Amount	e. Federal Share		
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.						
13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.						
Typed or Printed Name and Title					Telephone (Area code, number and extension)	
Signature of Authorized Certifying Official					Date Report Submitted	

FINANCIAL STATUS REPORT

(Long Form)

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0039), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET.

Please type or print legibly. The following general instructions explain how to use the form itself. You may need additional information to complete certain items correctly, or to decide whether a specific item is applicable to this award. Usually, such information will be found in the Federal agency's grant regulations or in the terms and conditions of the award (e.g., how to calculate the Federal share, the permissible uses of program income, the value of in-kind contributions, etc.). You may also contact the Federal agency directly.

Item	Entry
1, 2 and 3. Self-explanatory.	10b. Enter any receipts related to outlays reported on the form that are being treated as a reduction of expenditure rather than income, and were not already netted out of the amount shown as outlays on line 10a.
4. Enter the Employer Identification Number (EIN) assigned by the U.S. Internal Revenue Service.	10c. Enter the amount of program income that was used in accordance with the deduction alternative.
5. Space reserved for an account number or other identifying number assigned by the recipient.	Note: Program income used in accordance with other alternatives is entered on lines q, r, and s. Recipients reporting on a cash basis should enter the amount of cash income received; on an accrual basis, enter the program income earned. Program income may or may not have been included in an application budget and/or a budget on the award document. If actual income is from a different source or is significantly different in amount, attach an explanation or use the remarks section.
6. Check <i>yes</i> only if this is the last report for the period shown in item 8.	10d. e, f, g, h, i and j. Self-explanatory.
7. Self-explanatory.	10k. Enter the total amount of unliquidated obligations, including unliquidated obligations to subgrantees and contractors.
8. Unless you have received other instructions from the awarding agency, enter the beginning and ending dates of the current funding period. If this is a multi-year program, the Federal agency might require cumulative reporting through consecutive funding periods. In that case, enter the beginning and ending dates of the grant period, and in the rest of these instructions, substitute the term "grant period" for "funding period."	Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an outlay has not yet been recorded.
9. Self-explanatory.	Do not include any amounts on line 10k that have been included on lines 10a and 10j.
10. The purpose of columns, I, II, and III is to show the effect of this reporting period's transactions on cumulative financial status. The amounts entered in column I will normally be the same as those in column III of the previous report <i>in the same funding period</i> . If this is the first or only report of the funding period, leave columns I and II blank. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.	On the final report, line 10k must be zero.
10a. Enter total gross program outlays. Include disbursements of cash realized as program income if that income will also be shown on lines 10c or 10g. Do not include program income that will be shown on lines 10r or 10s.	10l. Self-explanatory.
For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct costs for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subrecipients. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase or decrease in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subgrantees and other payees, and other amounts becoming owed under programs for which no current services or performances are required, such as annuities, insurance claims, and other benefit payments.	10m. On the final report, line 10m must also be zero.
	10n. o, p, q, r, s and t. Self-explanatory.
	11a. Self-explanatory.
	11b. Enter the indirect cost rate in effect during the reporting period.
	11c. Enter the amount of the base against which the rate was applied.
	11d. Enter the total amount of indirect costs charged during the report period.
	11e. Enter the Federal share of the amount in 11d.
	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.