

CHAPTER 14

GRANTS, COOPERATIVE AGREEMENTS, AND TECHNOLOGY INVESTMENT AGREEMENTS

1. **INTRODUCTION.** Grants, cooperative agreements, and technology investment agreements are financial assistance instruments, rather than acquisition instruments, used by the Department of Energy (DOE) to transfer money or property to a recipient to accomplish a public purpose authorized by Federal statute.
 - a. **Purpose.** This chapter prescribes policies and general procedures for the accounting and financial management of grants, cooperative agreements and technology investment agreements administered by DOE.
 - b. **Applicability.** This chapter applies to all Departmental elements, including the National Nuclear Security Administration (NNSA). It does not apply to contractors.
 - c. **Policy.** It is the policy of DOE to account for and administer financial assistance instruments in accordance with applicable statutory authority, Office of Management and Budget (OMB) and Department of the Treasury (Treasury) guidelines, and DOE policies and procedures governing such agreements.
2. **ACCOUNTING PROCEDURES.**
 - a. **Recording of Obligations.** The contracting officer (CO) must obtain a properly executed certification of funds availability from the allottee before signing the award document. The award document shall cite the appropriation and accounting classifications to be obligated. See Chapter 5, "Accounting for Obligations," for further guidance.
 - b. **Deobligations.** A reduction or withdrawal of funds from a grant, cooperative agreement or a technology investment agreement requires that the field Chief Financial Officer (field CFO) or equivalent receive an amended Notice of Financial Assistance Award (NFAA), signed by the authorized CO and recipient, before the field CFO or equivalent deobligates the funds from the accounts. An exception to this requirement shall occur when the recipient has not accepted (signed) a grant NFAA, provided that no funds have been drawn by or paid to the recipient. In this case, the CO issues a revision action to the NFAA, which deobligates the award after providing the recipient with at least two weeks written notice of DOE's intention to deobligate.

c. **Payments.**

(1) **Timing of Payments.** Payment shall be made to the recipient either before the recipient makes cash outlays (advance) or after the recipient has incurred costs (reimbursement). The CO will determine the payment terms prior to the award and include them and other conditions in the award. As prescribed in DOE's Guide to Financial Assistance, the CO must consult and coordinate with the field CFO or equivalent in carrying out this activity.

(a) **Advances.** Payments to the recipient may be made in advance of performance, provided the recipient has a financial management system that meets the requirements set forth in title 10, sections 600.121(b), 600.220, and 600.311 of the Code of Federal Regulations (10 CFR 600.121(b), 600.220, 600.311), including procedures that will minimize the time elapsing between the transfer of funds from Treasury and their disbursement by the recipient. Additional information regarding advance payments can be found under 10 CFR 600.122, 600.221, 600.312 and 603.805.

1. **Refunds to DOE** - Federal funds, erroneously drawn in excess of immediate disbursement needs, should be promptly refunded to DOE and redrawn at a later date as needed. The only exceptions to the requirement for prompt refunding are: (1) when the funds involved will be disbursed by the recipient organization within seven calendar days; or (2) are less than \$10,000 and will be disbursed within 30 calendar days. These exceptions to the requirement for prompt refunding should not be interpreted as approval by Treasury or DOE for a recipient organization to maintain excessive funds; they are applicable only to excessive amounts of funds erroneously drawn.

2. **Grants, Cooperative Agreements, Technology Investment Agreements with Institutions of Higher Education, Hospitals, Other Non-profit, and Commercial Organizations** – Field CFOs or equivalents shall ensure that recipients maintain advances of Federal funds in insured, interest bearing accounts. Recipients shall maintain advances of Federal funds in interest bearing accounts, unless a, b, or c applies.

responsible for providing the recipient with the necessary instructions for requesting payment. (Additional procedures for disbursement are in Chapter 6, “Cash,” and Chapter 7, “Advances, Prepaid Expenses, and Other Assets,” as well as the Treasury Financial Manual (I TFM 4-2000 and 6-2000).

- (3) **Payments to Financial Assistance Recipients.** Payments are not subject to requirements of the Prompt Payment Act or to interest penalty provisions. However, the field CFO or equivalent must make payments within 30 days of receipt of a valid request for reimbursement.
 - (4) **Withheld Payments.** The field CFO or equivalent shall not withhold payments from grantees for proper charges, except when: (1) a recipient has failed to comply with the project objectives, the terms and conditions of the award, or DOE reporting requirements; or (2) the grantee or sub-grantee is delinquent on debt owed to the United States. Further details for withholding payments are cited in 10 CFR 600.122(h), 600.221(g), 600.243(a), or 600.312(g). In the event a payment is to be withheld, the CO shall provide advance written notice to the grantee in accordance with these provisions.
- d. Cash Management.** The field CFO or equivalent shall manage and monitor advances to ensure recipient compliance with the requirement that cash balances maintained at the recipient level are kept to the minimum amount necessary to meet immediate recipient disbursement needs. Exceptions to this rule are provided under 2c(1)(a) above. (Additional cash management guidance is described in Chapter 6, “Cash,” Chapter 7, “Advances, Prepaid Expenses, and Other Assets,” and I TFM 6-2000 and 6-8000.)
- (1) The field CFO or equivalent shall use financial reports required by the terms and conditions of the award to monitor the cash position of a recipient of a financial assistance award. These documents may include Standard Form (SF) 269, Financial Status Report - Long Form, and SF-269A – Short Form; SF-270, Request for Advance or Reimbursement; SF-271, Outlay Report and Request for Reimbursement for Construction Programs; SF-272 and SF-272A, Federal Cash Transactions Report; and any other report of a recipient’s financial activity that may be required for effective cash management. (For samples of these forms, see Attachment 14-1)
 - (2) Upon termination or completion of the award and after cognizant CO notification, the field CFO or equivalent shall take prompt

action to recover any unencumbered cash balances advanced to the recipient.

- e. Program Income.** Program income is gross income earned by the recipient that is directly generated by a supported activity or earned as a result of the award.
- (1)** Program income may include: income from fees for services performed, the use or rental of real or personal property acquired under federally-funded projects; the sale of commodities or items fabricated under an award; license fees and royalties on patents and copyrights; and interest on loans made with award funds. In many instances, grant recipients are entitled to retain income to defray program costs. DOE's CFRs provide separate rules governing the use of program income as follows:
 - (a)** For Grants and Cooperative Agreements with Institutions of Higher Education, Hospitals, Other Non-Profit, and Commercial Organizations, see 10 CFR 600.124 and 10 CFR 600.130-137 for property;
 - (b)** For Grants and Cooperative Agreements with State and Local Governments, see 10 CFR 600.225 and 10 CFR 600.231-233 for property;
 - (c)** For Grants and Cooperative Agreements with For-Profit Organizations, see 10 CFR 600.314 and 10 CFR 600.320-325 for property; and
 - (d)** For Technology Investment Agreements, see 10 CFR 603.835.
 - (2)** Generally, interest earned on advances of Federal funds is not considered program income. Recipients shall remit to DOE any interest or other investment income earned on advances of DOE funds as required by the Cash Management Improvement Act of 1990, and OMB Circular A-110, "Uniform Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations." However, the following grant recipient organizations are allowed to retain a portion of interest for administrative expenses as follows:
 - (a)** State and Local Governments – up to \$100 in interest per year; and

- (b) Institutions of Higher Education, Hospitals, Other Non-Profit Organizations up to \$250 per year.

The field CFO or equivalent shall deposit applicable interest to Treasury Account 891435, "General Fund Proprietary Interest, Not Otherwise Classified." The power marketing administrations shall deposit miscellaneous interest to the reclamation fund or the revolving funds as appropriate. In addition, interest earned on advances funded with the Nuclear Waste Fund (NWF) shall be returned to the NWF.

- f. **Other Receipts/Refunds.** The recipient must remit excess funds to the field CFO or equivalent where the funds are accounted for as refunds and deposited in the same appropriation account as the previously recorded disbursement. Detailed guidance for determining availability of fund balances is in Chapter 3, "Accounting for Appropriations and Other Funds." The field CFO or equivalent shall notify the contracting officer upon collection and deposit of any funds returned to DOE.
- g. **Adjustments.** Whenever DOE adjusts the amount of an award, it shall also make an appropriate adjustment to the amount of required cost sharing so that the adjusted award maintains any required percentage of cost sharing in the co-sponsored project in accordance with the terms of the award instrument. In addition, when authorized by the award instrument, general program income may be used to meet the cost sharing requirement of the grant agreement; however, the amount of the Federal grant award remains the same. Any requirements governing the disposition of program income earned after the end of the award period must be explicit in the terms of the agreement.
- h. **Financial Reporting.**
- (1) The recipient's financial management systems shall provide for accurate, current, and complete disclosure of the financial results of each DOE-sponsored project or program in accordance with financial reporting requirements of the grant, the cooperative agreement, or the technology investment agreement. The financial reports submitted to the Department shall include those described in 10 CFR 600, subparts B,C, and D, 10 CFR 603.880 and to those required by OMB, the Government Accountability Office, and by DOE in fulfilling its cash management responsibilities in accordance with Treasury regulations.

Reports submitted to DOE may include but are not limited to the SF-269 or SF-269A to report the status of funds for all non-construction projects or programs. DOE has the option of not requiring the SF-269 or SF-269A when the SF-270, Request for Advance or Reimbursement, or SF-272, Federal Cash Transactions Report, is determined to provide adequate information to meet DOE needs. Final SF-269 or SF-269A shall be required, though, at the completion of the project when the SF-270 is used only for advances. When funds are advanced, recipients are required to submit the SF-272 and, when necessary, its continuation sheet, 272(a).

- (2) By law, financial reporting requirements placed upon financial assistance recipients are limited to minimize administrative reporting burdens. Generally, reporting shall be no more frequently than quarterly and no less frequently than annually. The procurement office, program office, and field CFO or equivalent shall jointly determine the type and frequency of reporting that best serve DOE's financial interests and objectives in making the award.
- (3) The field CFO or equivalent shall review reports for completeness, accuracy, and compliance with the terms and conditions of the award. The CO should follow up with the recipient regarding reports not received or not received in a timely manner, or inadequate or incorrect reports to identify and resolve any problems. The field CFO or equivalent should record cost accruals for grants, cooperative agreements, and technology investment agreements as follows:
 - (a) *Awards of \$750,000 or less* – field CFOs or equivalents should simultaneously record the obligation and cost for grants, cooperative agreements, and technology investment agreements with a total award of \$750,000 or less;
 - (b) *Awards where a subsequent procurement action(s) raise the award value of a below threshold limit instrument above \$750,000* – the subsequent obligation will also be fully costed if the subsequent action is less than \$750,000;
 - (c) *Grants, cooperative agreements, and technology investment agreements over \$750,000 that use ASAP for payment* – costs are automatically recorded as they are paid. Because ASAP payments may not reflect actual costs incurred, offices should provide supplementary cost

information to the Energy Finance and Accounting Service Center (EFASC) to adjust costs as necessary; and

- (d) *Grants, cooperative agreements, and technology investment agreements not using the ASAP for payment* – field CFOs or equivalents must provide costing information to the EFASC so they can record the costs.

Field CFOs or equivalents must annually reconcile costs recorded in the financial system with costs reported by recipients through the end of the year for each grant, cooperative agreement, or technology investment agreement with a total award over \$750,000. These adjustments or ‘true-ups’ should be made using the most recent cost information (e.g. SF-272, SF-269, or other cost reporting) submitted by the grantee to properly reflect actual costs. Due to the financial statements reporting requirements and the timing of grantee cost reporting, these adjustments must be made prior to yearend with costs estimated through yearend. Additional information on accruals can be found in Chapter 11, “Liabilities,” paragraph 2b.

3. COST PRINCIPLES AND ALLOWABLE COSTS.

- a. **Review of Allowable Costs.** Unless specified by statute, program rule, or other terms and conditions of the award, the CO shall determine allowable costs in accordance with cost principles cited in the following:
- (1) 2 CFR 220 “OMB Circular A-21, Cost Principles for Educational Institutions;”
 - (2) 2 CFR 225 “OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments;”
 - (3) 2 CFR 230 “OMB Circular A-122, Cost Principles for Non-Profit Organizations;”
 - (4) OMB Circular A-133, “Audits of States, Local Governments, and Non-Profit Organizations;”
 - (5) 45 CFR 74, Appendix E, “Principles for Determining Costs Applicable to Research and Development under Grants and Contracts with Hospitals;” and
 - (6) 48 CFR 931.2, “DOE Acquisition Regulations Covering Contracts with Commercial Organizations.”

- b. Cost Sharing.** *Cost Sharing* or *matching* means the value of the third party in-kind contributions and the portion of the costs of a federally assisted project or program not borne by the Federal Government. Cost sharing, whether cash or in-kind, must meet the same tests of allowability as applied to DOE funds. Cost sharing requirements are detailed in 10 CFR 600.30, 600.123, 600.224, 600.225(g)(3), 600.313, and 603.525-555.

4. MISCELLANEOUS ACCOUNTING.

- a. Property Accounting.** Property acquired under a financial assistance award or property furnished by DOE to a recipient is subject to standards in 10 CFR 600.130-137, 600.231-233, 600.320-325, and 603.680-695. The field CFO or equivalent shall account for Government-owned property held by assistance recipients in DOE accounts in the same manner as for Government-owned property held by contractors (see Chapter 10, “Property, Plant, and Equipment”). 10 CFR 600.133, 600.232(f), 600.322 and 603.690 provide reporting requirements for recipients possessing government owned property.
- b. Closeout.** The Department shall notify recipients in writing before the end of the grant period of final reports that shall be due, the due dates, and where they must be submitted. Copies of required forms and instructions shall also be included with the notification. Within 90 days after expiration or termination of the award, the recipient shall submit all performance and financial reports required as a condition of the award. The CO may grant an extension at the recipient’s request. Detailed closeout procedures can be found in Chapter 21, “Financial Closeout,” and 10 CFR 600.171, 600.250, and 600.361.

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ATTACHMENT 14-1

SAMPLE FORMS

FINANCIAL STATUS REPORT
(Using Form)

(Follow instructions on the back)

1. Federal Agency and Organization Name to Which Report is Submitted		2. Federal Grant or Cooperative Agreement Number Assigned By Federal Agency		OMB Approval No. 0348-0030	Page of pages
3. Report Designation (Month and complete suffix, including ZIP code)					
4. Beneficiary Name		5. Reporting 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"/> Actual
8. Funding/Grant Period (See Instructions) From (Month, Day, Year)		9. Period Covered by this Report From (Month, Day, Year)		To (Month, Day, Year)	
10. Transactions:		I Previously Reported		E This Period	
a. Total outlays				0.00	
b. Refunds, credits, etc.				0.00	
c. Program income used in accordance with its deduction agreement				0.00	
d. Net outlays (Total a, less the sum of b and c)		0.00		0.00	
Receipts (Share of net savings, consisting of):					
ii. Third party dividend fund balance				0.00	
1. Other Federal funds authorized to be used to meet the award				0.00	
g. Program income used in accordance with the handling of net savings agreement				0.00	
h. Other Federal funds not authorized to be used				0.00	
i. Total receipt share of net savings (Total of g and h)		0.00		0.00	
j. In three steps of net outlays and receipts:		0.00		0.00	
x. Remaining unexpended obligations					
i. Program's share of unexpended obligations					
m. Recipient's share of unexpended obligations					
n. Total Federal share of unexpended obligations				0.00	
o. Total Federal funds authorized for the funding period					
p. Unexpended balance of Federal funds (Other than interest)				0.00	
Program income, consisting of:					
q. Unexpended program income from previous reporting periods					
r. Unexpended program income during the reporting period					
s. Unexpended program income					
t. Total program income unexpended (Total of s and r)				0.00	
11. Status of Funds		a. Type of Report: <input type="checkbox"/> Final <input type="checkbox"/> Interim <input type="checkbox"/> Preliminary <input type="checkbox"/> Final <input type="checkbox"/> Final		b. Period: <input type="checkbox"/> Year <input type="checkbox"/> Other	
12. Remarks (Attach any supporting documents for the report or information requested by Federal agency and agency in accordance with governing agreement)					
13. Certifications. I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unexpended obligations are for the purposes set forth in the award documents.					
Type of Report (Final, Interim, Preliminary, Final, Final)				Funding/Grant Code, number and extension	
Signature of Authorized Official				Date Report Submitted April 30, 2007	

Previous Edition Repealed 02/17/04 Standard Form 260 (Rev. 7-97)
NBA 7549-01-013-4205 2004-09 P.20 139 of 204 Prescribed by OMB Circular A-132 and A-119

REQUEST FOR ADVANCE OR REIMBURSEMENT		FORM NO. 200-110 0349-0004	FORM NO. 200-110 REVISED	
FEDERAL AGENCY USE ONLY DO NOT WRITE IN THESE SPACES		a. This request is for: <input type="checkbox"/> ADVANCE <input type="checkbox"/> REIMBURSEMENT	c. Method of payment: <input type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	
		b. This request is for: <input type="checkbox"/> FINAL <input type="checkbox"/> PARTIAL		
1. FUNDING AGENCY USE ONLY (DO NOT WRITE IN THESE SPACES)		d. FEDERAL AGENCY USE ONLY FUNDING NUMBER (UNLESS OTHERWISE SPECIFIED)	e. FUNDING AGENCY USE ONLY FUNDING FOR THIS REQUEST	
2. AGENCY CONTACT PERSON	3. PROJECT TITLE, OFFICE NAME AND CONTACT NUMBER	4. PERIOD COVERED BY THIS REQUEST		
5. REQUESTOR'S CONTACT INFORMATION	6. FINDER (address, phone, telex, fax, e-mail, etc.)			
Name:	Name:			
Number and Street:	Number and Street:			
City, State and ZIP Code:	City, State and ZIP Code:			
11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED				
PROGRAMS, FUNCTIONS, ACTIVITIES	\$	\$	\$	TOTAL
a. Total program outlays to date	\$	\$	\$	0.00
b. Less: Cumulative program income				0.00
c. Net program outlays (line a minus line b)	0.00	0.00	0.00	0.00
d. Estimated net cash outlays for advance period				0.00
e. Total (Sum of lines c & d)	0.00	0.00	0.00	0.00
f. Non-Federal share of amount on line e				0.00
g. Federal share of amount on line e				0.00
h. Federal amounts previously requested				0.00
i. Federal share now requested (line g minus line h)	0.00	0.00	0.00	0.00
j. Advances received by month when request is received (Federal share only) (do not include advances)	1st month			0.00
	2nd month			0.00
	3rd month			0.00
12. ALTERNATE COMPUTATION FOR ADVANCES ONLY				
a. Estimated Federal cash outlays that will be made during period covered by the advance				\$
b. Less: Estimated balance of Federal cash resources at beginning of advance period				
c. Amount requested (line a minus line b)				0.00

CERTIFICATION		
13. I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL	DATE REQUEST SUBMITTED April 30, 2007
	TYPED OR PRINTED NAME AND TITLE	TELEPHONE (AREA CODE, NUMBER, EXTENSION)

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 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 (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

<i>Item</i>	<i>Entry</i>
2 Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.	activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
4 Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.	11a Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
6 Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.	11b Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
7 This space is reserved for an account number or other identifying number that may be assigned by the recipient.	11d Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
8 Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.	13 Complete the certification before submitting this request.
Note: The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.	
11 The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or	

STANDARD FORM 270 (Rev. 7-97) Back

OUTLAY REPORT AND REQUEST FOR REIMBURSEMENT FOR CONSTRUCTION PROGRAMS		OMB APPROVAL NO. 3244-0002		PAGE 04		
2. FUNDING AGENCY AND (FEDERAL-STATE) STUDENT ID		3. STATE OF FUNDING <input type="checkbox"/> FEDERAL <input type="checkbox"/> PARTIAL		4. BASIS OF REPORT <input type="checkbox"/> CASR <input type="checkbox"/> ACCRUAL		
5. FEDERAL SPENDING OR AGENTS AND (FEDERAL-STATE) STUDENT ID		6. FEDERAL BUDGET OF FUNDS IDENTIFICATION NUMBER RECEIVED BY FEDERAL AGENCY		7. BUDGET ACCOUNT IDENTIFICATION		
8. BUDGET IDENTIFICATION NUMBER		9. FUNDING AGENCY AGENCY OR IDENTIFICATION NUMBER		PERIOD COVERED BY THIS REPORT FROM (Month, Day, Year) TO (Month, Day, Year)		
10. PROJECT DESCRIPTION		11. STATEMENT OF WORK TO BE COMPLETED BY THE STATE				
12. STATUS OF FUNDS		13. STATEMENT OF WORK TO BE COMPLETED BY THE STATE				
11. STATUS OF FUNDS		13. STATEMENT OF WORK TO BE COMPLETED BY THE STATE				
CLASSIFICATION	PROGRAMS		FUNCTIONS		ACTIVITIES	TOTAL
	(1)	(2)	(3)	(4)		
a. Acquisition expenses	1				1	0.00
b. Fieldwork expenses						0.00
c. Travel - including subsistence						0.00
d. Acquisition and services based fees						0.00
e. Other individual acquisition fees						0.00
f. Acquisition of equipment						0.00
g. Acquisition of supplies						0.00
h. Acquisition of materials						0.00
i. Construction and related						0.00
j. Construction project and related costs						0.00
k. Equipment						0.00
l. Acquisition of capital						0.00
m. Travel and related expenses		0.00	0.00	0.00	0.00	0.00
n. Construction program income						0.00
o. Net construction income		0.00	0.00	0.00	0.00	0.00
p. Federal share to state						0.00
q. Reimbursable grants (100% reimbursement)						0.00
r. Total Federal share (sum of rows o-q)		0.00	0.00	0.00	0.00	0.00
s. Federal program identified						0.00
t. Annual report (100% reimbursement)	4		5		4	0.00
u. Federal share of 30-50% construction of project				6		5
12. CERTIFICATION		STATEMENT OF WORK IDENTIFICATION NUMBER		DATE RECEIVED		
I hereby certify that the information provided in this report is true and correct and that the funds were used for the purposes stated in the report and that the federal share of the project is as stated in the report. I understand that the federal share of the project is as stated in the report and that the federal share of the project is as stated in the report.		STATEMENT OF WORK IDENTIFICATION NUMBER		DATE RECEIVED		
		STATEMENT OF WORK IDENTIFICATION NUMBER		DATE RECEIVED		

AUTHORIZED FOR LOCAL REPRODUCTION FOR PREVIOUS EDITION USABLE 275-100

DATE: 03/08/07 BY: OMB OFFICE 3-102-010-A-110

FEDERAL CASH TRANSACTIONS REPORT		OMB APPROVAL NO. 6345-0033	
(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272-A.)		1. Federal reporting agency (use organization's mailing and reporting address)	
2. RECIPIENT ORGANIZATION		3. Federal government jurisdiction	4. Recipient's social/NAICS code or letter designation
		5. Letter of credit number	6. DUNS and PAYE identification number
		Give total number for this period	
4. FEDERAL EMPLOYER IDENTIFICATION NO.		7. Recipient's address (or location)	8. Fiscal period (month/year)
		PERIOD COVERED BY THIS REPORT	
11. STATUS OF FEDERAL CASH <i>(Use specific and volume on the back)</i>		9. Cash on hand beginning of reporting period	1
		10. Letter of credit withdrawal	
		11. Treasury check payments	
		12. Total receipts (Sum of lines 10 and 11)	D.DG
		13. Total cash available (Sum of lines 9 and 12)	0.00
		14. Gross disbursements	
		15. Federal share of program income	
		16. Net disbursements (line 14 minus line 15)	D.DG
		17. Adjustments of prior periods	
		18. Cash on hand end of period	3
12. THE AMOUNT SHOWN ON LINE 11 ABOVE REPRESENTS CASH DISBURSEMENTS FOR THE PERIOD <i>Days</i>		13. OTHER INFORMATION	
		19. Interest income	2
		20. Advances to subgrantees or subcontractors	1
14. REMARKS (Use separate sheets of plain paper if more space is required.)			
15. CERTIFICATION			
I certify in the best of my knowledge and belief that the report is true and correct and that all disbursements have been made for the purpose and conditions of the grant or agreement.	AUTHORIZED	SIGNATURE	DATE REPORT SUBMITTED
	CERTIFYING OFFICIAL	TYPED OR PRINTED NAME AND TITLE	TELEPHONE (Area Code) NUMBER (Extension)
THIS SPACE FOR AGENCY USE			

SPACED FOR AGENCY USE

FEDERAL CASH TRANSACTIONS REPORT CONTINUATION		OMB APPROVAL No. 0348-0003	
(This form is completed and checked to Standard Form 270 only when reporting direct cash and grant or cooperative agreement.)		FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED	
1. RECIPIENT ORGANIZATION (Give name and its maximum date of SFOPS)		3. PERIOD COVERED BY THIS REPORT (As shown on SF 270)	
		FROM (Month, Day, Year)	TO (Month, Day, Year)
4. List numbers below for table and other details covered by this report. Use additional forms if more space is required.			
FEDERAL GRANT OR OTHER IDENTIFICATION NUMBER (UNFUND SUBSIDIES by other identifying numbers if required by the Federal Sponsoring Agency)	RECIPIENT ACCOUNT NUMBER OR OTHER IDENTIFYING NUMBER	FEDERAL SHARE OF NET DISBURSEMENTS	
		NET DISBURSEMENTS (Gross disbursements less program income received) FOR REPORTING PERIOD	CUMULATIVE NET DISBURSEMENT
1a)	1b)	2	3
5. TOTALS (Should correspond with amounts shown on SF 270, or unless column (a) the same as line 11b, not over (c); the sum of lines 11a and 11b of the SF 270 and cumulative disbursements shown on SF report. Attach explanation of any differences.)		5	6

NOTE: Reporting burden for the collection of information is estimated to average 20 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 this 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 (2615-0003), Washington, DC 20503.

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