BLOCK GRANT FISCAL REPORTING REQUIREMENTS **8760**
(New 7/85)

The Federal Government awards certain block grant funds to the State for various social service programs. These Federal block grants include, but are not limited to, the following:

Title XX (Social Security Act)

Low Income Home Energy Assistance

Preventive Health

Maternal and Child Health Services

Alcohol and Drug Abuse

Mental Health Services

Community Development

Community Services

The State assumes certain fiscal administrative responsibilities for these block grants. State departments which administer block grants will require recipients (public and private non-profit organizations) to comply with certain specific fiscal requirements.

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BLOCK GRANT FISCAL REPORTING REQUIREMENTS **8760 (Cont. 1)**
(New 7/85)

Administering State Department Requirements

State departments which administer block grants will:

1. Require grant recipients to submit two quarterly reports—

   a. the "Grant Financial Status Report," an accountability report; and

   b. the "Grant Cash Transaction Report," a cash flow report.

   The final forms of the two quarterly reports may be developed by the administering department as long as the information contained in the sample reports shown as SAM Section 8760 Illustration 1 and 2 is reported.

2. Require grant recipients to maintain detailed accounting records which form the basis for the grant reports;

3. Retain the grant reports for fiscal management and control purposes;

4. Take appropriate action, which may include canceling/withdrawing the grant, if grant reports are not submitted timely; and

5. Require, as an option, additional information/reports from grant recipients to supplement the information contained in the two quarterly reports.

Grant Recipient Requirements

All grant recipients will:

1. Complete two quarterly grant reports—

   a. The "Grant Financial Status Report" (see SAM Section 8760 Illustration l for a sample report format and instructions); and

   b. The "Grant Cash Transaction Report" (see SAM Section 8760 Illustration 2 for a sample report format and instructions);

2. Submit the grant reports to the administering department by the 20th calendar day following the end of each quarter;

3. Maintain detailed accounting records which form the basis for the grant reports; and

4. Retain and have the accounting records available for audit for a minimum of three years from the report submission date.

8760 Illustration 1
(Revised 03/13)

Grant Financial Status Report

A. Grant Information:
1. Grant Name: _____ Identification Number, if applicable: _____
2. Grant Period: From: _____ To: _____
3. Quarter covered by report: From: _____ To: _____
4. Final Report: Yes: _____ No: _____
5. Accounting Basis: Cash: _____ Accrual: _____

B. Grantor Information:
State Department and Office: _____

C. Grantee Information:
1. Grantee Organization Name: _____
2. Address: _____ City and Zip Code: _____
3. Employer Identification Number, if applicable: _____

D. Fiscal Information:
1. Net outlays previously reported (line D.3. from previous quarter's report) $ _____
2. Total net outlays this report period $ _____
3. Net outlays to date (line D.1. plus line D.2.) $ _____
4. Less: Nongrant share of outlays $ _____
5. Total grant share of outlays (line D.3. minus line D.4.) $ _____
6. Total unliquidated obligations $ _____
7. Less: Nongrant share of unliquidated obligations $ _____
8. Grant share of unliquidated obligations (line D.6. minus line D.7.) $ _____
9. Total grant share of outlays and unliquidated obligations (line D.5. plus line D.8.) $ _____
10. Total cumulative amount of grant funds authorized $ _____
11. Unobligated balance of grant funds (line D.10. minus line D.9.) $ _____

E. Non Fiscal Information
1. Certification:
I certify, to the best of my knowledge and belief, under penalty of perjury, that this report is correct and complete and that all disbursements have been made in accordance with the grant agreement.
2. Signature: _____ Date: _____
3. Name and Title: _____
(Printed or Typed)
4. Telephone: Area: _____ Number: _____ Extension: _____

F. Remarks:

C.3. Enter the employer identification number assigned by the U. S. Internal Revenue Service (Applicable for private non-profit organizations).

D.1. Enter the net outlay. This amount should be the same as the amount reported on line D.3. of the last report. If there has been an adjustment to the amount shown previously, please attach an explanation. Show zero if this is the initial report.

D.2. Use work sheet and instructions below to determine NET outlays for this report period:

a.	Total Gross Outlays	$ _____
b.	Less: Grant Income Credits	$ _____
	Net Outlays this report period	$ _____

a. Enter the total gross outlays less rebates, refunds, and other discounts for this quarter.

- For reports prepared on a cash basis, outlays are the sum of actual cash disbursements (including cash advances to contractors and subgrantees) plus indirect expenses incurred by other than your organization.

- For reports prepared on an accrued expenditure basis, outlays are:

  1. For the first quarter report, the sum of cash disbursements, indirect expenses incurred, and accounts payable (accounts payable are amounts owed for goods and other property received plus services performed by employees, contractors, subgrantees, and other payees).

  2. For subsequent quarter reports, the sum of cash disbursements, indirect expenses incurred, and the increase or decrease in accounts payable from the previous quarter's report. (For example: assume the first quarter reports accounts payable of $50.00. At the end of the second quarter accounts payable is $70.00. This is an increase of $20.00 which would be added as an outlay for this quarter.)

b. Enter the amount of all program income received in this period that is required by the terms and conditions of the award to be deducted from total project costs. Grant program income are those dollar amounts received from all other sources to help defray block grant program costs. For reports prepared on a cash basis, enter the amount of cash income received during the reporting period. For reports prepared on an accrual basis, enter the amount of income earned since the beginning of the reporting period. (When the terms or conditions allow program income to be added to the total award, the grantee will explain in remarks, the source, amount and disposition of the income.)

D.4. Enter the nongrant share of program outlays included in the amount on line D.3.

D.6. Enter the unliquidated obligations for this project including unliquidated obligations to subgrantees and contractors. Unliquidated obligations are:

Cash basis—obligations incurred but not paid.

Accrued expenditure basis—obligations incurred, but for which an expenditure has not been recorded.

Do not include any amounts that have been included on lines D.1 through D.5. On the final report, line D.6 should have a zero balance.

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D.8. Enter the grant share of unliquidated obligations. The amount shown on this line will be the difference between lines D.6 and D.7.

D.9. Enter the sum of the amounts shown on lines D.5 and D.8. If the report is final, it should not contain any unliquidated obligations.

D.11. Enter the unobligated balance of grant funds. This amount should be the difference between lines D.10 and D.9.

The figures provided in this report must be supported by detailed accounting records. The records will be retained and available for audit for a minimum of three years.

(Instructions for the Preparation of the Report on Back)

8760 Illustration 2
(Revised 03/13)

Grant Cash Transaction Report

A. Grant Information:
1. Grant Name: _____ Identification Number, if applicable: _____
2. Grant Period: From: _____ To: _____
3. Quarter covered by report: From: _____ To: _____
4. Final Report: Yes: _____ No: _____

B. Grantor Information:
State Department and Office:_____

C. Grantee Information:
1. Grantee Organization Name: _____
2. Address: _____ City and Zip Code: _____
3. Employer Identification Number, if applicable: _____

D. Fiscal Information:
1. Cash on hand beginning of period $ _____
2. Receipts: A. Reimbursements $ _____
B. Advances $ _____
C. Grant share of income $ _____
D. Interest income $ _____ Total: $ _____
3. Total Cash Available (sum of line D.1. and line D.2.) $ _____
4. Disbursements $ _____
5. Adjustments to prior quarters $ _____
6. Cash on hand end of quarter $ _____
7. The amount shown on line 6 above represents cash requirements for the next _____ days.
8. Advances during the quarter: Sub-grantee $ _____

E. Non Fiscal Information
1. Certification:
I certify, to the best of my knowledge and belief, under penalty of perjury, that this report is correct and complete and that all disbursements have been made in accordance with the grant agreement.
2. Signature: _____ Date: _____
3. Name and Title: _____
(Printed or Typed)
4. Telephone: Area: _____ Number: _____ Extension: _____

F. Remarks:

C.3. Enter employer identification number assigned by the U. S. Internal Revenue Service (Applicable for private non-profit organizations).

D.1. Enter the grant cash on hand at the beginning of the reporting period including funds on deposit, funds on hand, and undeposited checks/warrants.

D.2. (A) Enter the funds received during the quarter as grant reimbursements.

(B) Enter the funds received during the quarter as grant advances.

(C) Enter the grant share of program income that was required to be used on the project by the terms of the grant. Grant program income are those dollar amounts received from all other sources to help defray block grant program costs.

(D) Enter the interest earned during the quarter on grant advances.

D.4. Enter the total grant cash disbursements made during the reporting period. Disbursements as used here includes advances and payments to subgrantees or contractors, salaries and wages plus employer's share of benefits, interdepartmental charges for supplies and services, and indirect costs to which the recipient is entitled.

D.5. Enter all adjustments pertaining to prior quarters which affect the ending balance that have not been included in any lines above. Explain all adjustments in the remarks section; use plain sheets of paper if additional space is required.

D.6. Enter the grant cash on hand at the end of the reporting period. This amount will include all funds on deposits, funds on hand, and undeposited funds (line D.3 less line D.4, plus or minus line D.5).

D.7. Enter the estimated number of days until the cash on hand, shown on line D.6, will be expended.

D.8. Enter the advances made to secondary recipients included in line D.4.

The figures provided in this report must be supported by detailed accounting records. The records will be retained and available for audit for a minimum of three years.