

INSTRUCTION FOR COMPLETION OF FORM ACF-696T

Financial Reporting Form for the Child Care and Development Fund  
Tribal grantees

All Tribal grantees are required to complete and submit this report in accordance with these instructions on behalf of the Tribal Lead Agency administering the Child Care and Development Fund (CCDF).

Due Dates: This form must be received annually by the Administration for Children and Families (ACF) on or before December 29.

Distribution: The original copy (with original signatures) must be submitted to:

The Administration on Children, Youth and  
Families  
Child Care Bureau  
Room 2046, 330 C Street S.W.  
Washington, D.C. 20447

An additional copy must be submitted to the ACF  
Regional Administrator.

General Instructions.

- Round all entries to the nearest dollar. Omit cents. If .50 cents or more round up to the nearest dollar. If .49 cents or less round down to the nearest dollar.
- Enter Tribe's Name
- Enter the fiscal year of the grant for which this report is being submitted.

Each fiscal year's funds are tracked separately. Since these funds are available for use in more than one fiscal year, fiscal year financial reporting will run simultaneously. It is important to indicate the year for which information is being reported. Tribal grantees must submit separate annual reports for each fiscal year until all funds are expended, or the liquidation period has been met.

For example, if a Tribe has received FY 1997, FY 1998 and FY 1999 funds, annual reports would be due as follows:

First FY 1997 report was due on or before 12/29/1997  
Second FY 1997 report was due on or before 12/29/1998

Final FY 1997 report is due on or before 12/29/1999 \*

First FY 1998 report was due on or before 12/29/1998  
Second FY 1998 report is due on or before 12/29/1999 \*  
Final FY 1998 report is due on or before 12/29/2000

First FY 1999 report is due on or before 12/29/1999 \*  
Second FY 1999 report is due on or before 12/29/2000  
Final FY 1999 report is due on or before 12/29/2001

\*As you can see, the Tribe will be submitting three reports in FY 1999. One for FY 97 funding, one for FY 98 funding and one for FY 1999 funding.

Tribal grantees have two years to obligate Tribal Mandatory and Discretionary funds with an additional year to liquidate. For example, Tribes have until 9/30/99 to obligate Tribal Mandatory and Discretionary funds awarded in FY 1998. Those funds then must be liquidated by 9/30/2000.

There are different obligation/liquidation requirements for funds in the grant award for construction and renovation -- three years to liquidate with no separate obligation requirement. Therefore, construction and renovation funds that were awarded in FY 1998 must be liquidated by 9/30/2000. Funds can not be moved to construction/renovation after the end of the fiscal year in which they were awarded.

Any funds not liquidated by 9/30/2000 would revert to the Federal government.

- Enter the Grant Document Number.
- Indicate whether this is a new report or a revision of a report previously submitted for the same period.

Columns: All amounts reported in Columns (A), (B), (C), (D) and (E) must reflect expenditures of your Federal CCDF funds made under the Tribe's approved CCDF plan and in accordance with all applicable statutes and regulations. Do not include local, private, or other funds.

#### Fiscal Year Totals

Line 1. Federal Funds Awarded. Enter in Columns (A), (B) and (C) the total amount of Federal funds awarded for each Columnar category for the fiscal year for which the report is being submitted. No entry should be made in Columns (D) and (E). For example, Line 1 Column (A), should be the total amount of Federal Tribal Mandatory funds issued to the Tribe for the fiscal year for which the report is submitted.

Line 2. Transfer to Construction/Renovation. Enter in Columns (A),(B) and (C) the total amount of Federal funds transferred to the construction/renovation grant award for each Columnar category for the fiscal year for which the report is being submitted. No entry should be made in Columns (D) and (E). For example, Line 2 Column (A), should contain the total amount of Federal Tribal Mandatory funds transferred to construction / renovation for the fiscal year for which the report is submitted. Once funds are transferred to construction/renovation, those funds remain there but, upon ACF approval (in accordance with ACYF-CC-PI-05; dated August 18, 1997), may be used for other child care activities. Please note that if the Tribe subsequently requests that construction/renovation funds be used for other child care activities, these funds will still be reported in columns (D) and (E).

Line 3. Total Funds Available. Enter in Columns (A), (B), (C), (D) and (E) the total amount of Federal funds available for each Columnar category for the fiscal year for which the report is being submitted. For example, Line 3 Column (A) should contain the total amount of Federal Tribal Mandatory funds issued to the Tribe for the fiscal year for which the report is submitted less the amount transferred to construction/renovation. Column (D) Line 3 will be equal to the amount entered in Line 2(A); Column (E) Line 3 will be equal to the total of the amounts entered on Lines 2(B) and 2(C).

Lines 4 through 7

For Columns (D) and (E), a Tribal grantee should not enter data on Lines 4 through 7 unless the Tribe has requested and received approval to spend construction/renovation funds on other CCDF activities. If, however, a request has been made and approved, Lines 4 through 7, Columns (D) and (E) are left "open" for data entry to provide the Tribal grantees with the ability to categorically track construction/renovation funds that have been approved for use on other CCDF activities. For Lines 4 through 7: If a Tribal grantee requests and receives approval to use construction/renovation funds for other CCDF activities, those funds are not moved back to either the Tribal Mandatory or Discretionary fund. Tribal grantees are simply approved to use construction/renovation funds for other CCDF activities.

Line 4. Expenditures for Child Care Services. Enter in Columns (A), (B), (C), (D) and (E) Federal expenditures made for child care services for the fiscal year for which the report is being submitted. A Tribal grantee must request and receive ACF approval prior to using funds from construction and renovation that are reported in Columns (D) and (E).

Line 5. Expenditures for Child Care Administration. Enter in Columns (A), (B), (C), (D) and (E) Federal expenditures made for child care administration for the fiscal year for which the

report is being submitted. At the end of the liquidation period, the sum of Columns (A), (B), (D) and (E) on Line 5 cannot exceed 15% of the sum of Columns (A), (B), (D), and (E) on Line 3. The 15% limit is calculated on the total of Columns (A), (B), (D) and (E). The 15% limit does not apply separately to each individual Column. Note: Column (C) is not included in this calculation. The base amount of the Discretionary Funds is not subject to the administrative cost limitation.

Line 6. Expenditures for Non-Direct Services. Enter in Columns (A), (B), (C), (D) and (E) Federal expenditures made for child care non-direct services for the fiscal year for which the report is being submitted.

Line 6 is equal to the sum of Line 6(A)+ Line 6(B) + Line 6(C).

Line 6(A). Systems. Enter in Columns (A), (B), (C), (D) and (E) Federal expenditures made for systems costs for the fiscal year for which the report is being submitted.

Line 6(B). Certificate Program Costs. Enter in Columns (A), (B), (C), (D) and (E) the Federal expenditures made for certificate program costs for the fiscal year for which the report is being submitted.

Line 6(C). Eligibility Determination and All Other Non-Direct Services. Enter in Columns (A), (B), (C), (D) and (E) the Federal expenditures made for eligibility determination and all other non-direct services for the fiscal year for which this report is submitted.

Line 7. Expenditures for Quality Activities. Enter in Columns (A), (B), (C), (D) and (E) the Federal expenditures for quality activities for the fiscal year for which the report is being submitted. For non-exempt Tribal grantees only: At the end of the liquidation period, no less than 4% of the sum of the amounts in Columns (A), (B), (D), and (E) on Line 3 can be claimed for this activity. Tribal grantees with total CCDF allocations less than \$500,000 in a fiscal year will be considered exempt. Tribal grantees with allocations equal to or greater than \$500,000 are non-exempt.

Exempt Tribal grantees are encouraged, but not required, to spend funds for quality activities. Note: Column (C) is not included in this calculation because the base amount of the Discretionary Funds is not subject to the quality activity requirement.

Line 8. Expenditures for Construction/Renovation. Enter in Columns (D) and (E) the Federal expenditures for Construction/Renovation for the fiscal year for which the report is being submitted. Only Columns (D) and (E) are completed. No entry is required in Columns (A), (B) and (C).

Line 9. Total Federal Expenditures. Enter in Columns (A), (B), (C), (D) and (E) the total amount of Federal funds expended for the fiscal year's grant for which the report is being submitted.

Line 9 is equal to sum of Lines 4, 5, 6, 7 and 8.

Line 10. Federal Share of Unliquidated Obligations. Enter in Columns (A), (B), (C), (D) and (E) the total amount of obligated Federal funds that have not been liquidated for the FY being reported.

Line 11. Total Federal Unobligated Balance. Enter in Columns (A), (B), (C), (D) and (E) the unobligated balance for the FY for which the report is being submitted.

Line 11 is equal to Line 3 minus( Line 9 + Line 10 )

### Reallotted Funds

#### Discretionary Funds

Any portion of a Tribe's allotment of Discretionary funds that is not required to carry out its plan, in the period for which the allotment is made available, shall be reallotted to other tribal grantees in proportion to their original allotments. By April 1 of each year Tribal grantees are required to report in a letter the dollar amount from the previous year's grant that it will be unable to obligate by the end of the obligation period.

Based on these reallotment reports, the Federal government will issue a negative Discretionary grant to the Tribe based on the amount submitted in the letter and those Discretionary funds will then be reallotted. If the total amount available for reallotment from all Tribal grantees is \$25,000 or more, funds will be reallotted to other Tribal grantees. If the total available is less than \$25,000 no reallotment will take place, and funds will revert to the Federal government. If an individual reallotment amount to a Tribe is less than \$500, the reallotment award will not be issued to that Tribe. If a Tribe does not submit a reallotment report by the deadline, i.e., April 1st, either a determination will be made that the Tribe does not have funds available for reallotment or in the case of a report received after April 1st, any funds reported to be available for reallotment shall revert to the Federal government.

On the space provided on the form, check whether or not the Tribe would like to receive its proportional share of reallotted Discretionary Funds that may become available in the second fiscal year of a given grant period. Please Note: If reports are not received within 90 days after the end of the fiscal year (12/29), the Tribe will not be eligible for reallotted Discretionary Funds. This portion of the form is simply a vehicle for Tribal grantees to request reallotted funds, if they

become available. This form is not used to report funds that the Tribe will be unable to obligate; these amounts must be reported in a letter prior to April 1, as described above.

Signatures. This report must be signed by an official representing the Tribal grantee and dated in the space provided, including the title, agency and phone number of the individual whose signature is shown. Note: The individual who signs this report is certifying that: (a) the information provided on all parts of this form and all accompanying documents is accurate and correct.

NOTE:

"THE PAPERWORK REDUCTION ACT OF 1995"

Public reporting for this collection of information is estimated to average 8 hours per response, including the time for reviewing instructions, gathering and maintaining the data needed, and reviewing the collection of information.

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

#### SUPPLEMENTAL INFORMATION

Below are explanations of terms that may be of use in completing the form. Please note that, where indicated, the language contained in this supplemental section is based on language contained in CCDF regulation. This is provided as a guide in filling out the form and is not intended to be a definitive guide to terms or definitions.

1) Child Care and Development Fund (CCDF):

Means the child care programs conducted under the provisions of the Child Care and Development Block Grant Act, as amended. For Tribal grantees, the fund consists of Discretionary funds authorized under section 658B of the amended Act, and Tribal Mandatory funds appropriated under section 418 of the Social Security Act.

2) Tribal Mandatory Funds:

Means the child care funds set aside at section 418(a)(4) of the Social Security Act. The funds consist of two percent of the aggregate Mandatory and Matching child care funds reserved by the Secretary in each

fiscal year for payments to Indian Tribes and Tribal organizations.

3) Discretionary Funds:

Means the funds authorized under section 658B of the Child Care and Development Block Grant Act. The discretionary funds were formerly referred to as the Child Care and Development Block Grant.

4) Quality Activities:

Activities designed to provide consumer education to parents and to the public; activities that increase parental choice; and activities designed to improve the overall quality and availability of child care (such as resources and referral services). A nonexempt Tribe that receives CCDF funds shall use not less than four (4) percent of the amount of such funds for activities to improve the quality of child care and availability of child care.

The regulations provide that the not less than four percent for quality applies to the aggregate amount of expenditures (Discretionary, Tribal Mandatory,). Regulations also provide that the four percent requirement applies to funds expended, rather than the total of funds available.

5) Non-Direct Services:

Examples of such services include systems costs, certificate program costs, and eligibility determination costs.

6) Systems:

Expenditures related to the establishment and maintenance of computerized child care information systems.

7) Certificate Program Costs:

Expenditures related to developing and operating a child care certificate program.

8) Eligibility Determination:

Expenditures related to the process of determining the eligibility of a particular person for child care services.