

Cash Management Improvement Act Agreement
between
The Commonwealth of Puerto Rico
and
The Secretary of the Treasury
United States Department of the Treasury

The Secretary of the Treasury, United States Department of the Treasury (hereafter 'Secretary'), and the Commonwealth of Puerto Rico (hereafter 'State'), in order to implement Section 5 of the Cash Management Improvement Act of 1990, as amended (hereafter 'Act'), agree as follows:

1.0 AGENTS OF THE AGREEMENT

1.1 The Authorized Official(s) for the Commonwealth of Puerto Rico shall be the Secretary of the Treasury in all matters concerning this Agreement.

1.2 The Assistant Commissioner, Federal Finance, Financial Management Service (FMS), U.S. Department of the Treasury, shall act as the Secretary's representative in all matters concerning this Agreement.

2.0 AUTHORITY

2.1 The authority for this Agreement is the Cash Management Improvement Act of 1990 (Public Law 101-453), as amended by the Cash Management Improvement Act of 1992 (Public Law 102-589), codified at 31 U.S.C. 6501 and 31 U.S.C. 6503.

2.2 The regulations codified at 31 CFR Part 205 shall apply to all matters pertaining to this Agreement, and are incorporated herein by reference herein. In the event of any inconsistency between this Agreement and 31 CFR Part 205, the regulations shall govern.

3.0 DURATION, AMENDING, TERMINATING, AND MISCELLANEOUS PROVISIONS

3.1 This Agreement shall take effect on 7/1/2010 and shall remain in effect until 06/30/2011.

3.2 This Agreement may be amended at any time by written, mutual consent of the State and FMS. This Agreement shall be amended annually to incorporate new programs that qualify as major Federal assistance programs and remove programs that no longer qualify as major Federal assistance programs. A State must notify FMS in writing within 30 days of the time the State becomes aware of a change that involves additions or deletions of programs subject to Subpart A, changes in funding techniques, and/or changes in clearance patterns. The notification must include a proposed amendment for review by FMS.

3.3 Notwithstanding section 3.2, in the event of Federal or State non-compliance with Subpart B of 31 CFR, Part 205, FMS may amend this Agreement at any time to incorporate additional programs and the entities that administer those programs.

3.4 This Agreement may be terminated by either party with 30 days' written notice. If this Agreement is terminated, FMS will prescribe the funding techniques, clearance patterns, and methods for calculating interest liabilities to be used by the State.

4.0 PROGRAMS COVERED

4.1 The State's threshold and its major Federal assistance programs shall be determined based on the expenses for fiscal year ending 6/30/2009.

All major Federal assistance programs shall be covered by this Agreement, unless otherwise specified in section 4.4 of this Agreement.

4.1.1 The Commonwealth of Puerto Rico is not required to have an annual Single Audit. The basis of total expenses for fiscal year, as discussed in Section 4.1, is a consolidated report produced from Puerto Rico's Integrated Financial Accounting System and it is used to determine the threshold and the major Federal assistance programs.

4.2 The State's threshold for major Federal assistance programs is \$29,851,405.

The following programs meet or exceed the threshold and are not excluded in Section 4.4:

10.555 National School Lunch Program for Children
 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children
 10.558 Child and Adult Care Food Program
 10.566 Nutrition Assistance for Puerto Rico
 14.228 Community Development Block Grants/State's Program
 14.850 Public and Indian Housing
 14.871 Section 8 Housing Choice Vouchers
 14.872 Public Housing Capital Fund
 17.225 F Unemployment Insurance -- Federal Benefit Account and Administrative Costs
 17.225 S Unemployment Insurance -- State Benefit Account
 17.258 WIA Adult Program
 17.259 WIA Youth Activities
 17.260 WIA Dislocated Workers
 84.010 Title I Grants to Local Educational Agencies
 84.027 Special Education -- Grants to States
 84.126 Rehabilitation Services -- Vocational Rehabilitation Grants to States
 84.367 Improving Teacher Quality State Grants
 93.558 Temporary Assistance for Needy Families
 93.563 Child Support Enforcement
 93.575 Child Care and Development Block Grant
 93.600 Head Start
 93.778 Medical Assistance Program
 93.779 Health Care Financing Research, Demonstrations and Evaluations
 93.917 HIV Care Formula Grants

4.3 The following programs fall below the State's threshold but have been required to be covered by FMS in accordance with the non-compliance provisions of Subpart B of 31 CFR Part 205:

There are no programs listed for section 4.3

4.4 The following programs exceed the State's threshold but have been excluded from coverage for the reason indicated:

14.218 Community Development Block Grants/Entitlement Grants --- Exclusion: Non-State
 20.106 Airport Improvement Program --- Exclusion: Non-State
 20.205 Highway Planning and Construction --- Exclusion: Non-State
 66.418 Construction Grants --- Exclusion: Non-State

5.0 ENTITIES COVERED

5.1 State agencies and Instrumentalities that meet the definition of a State per 31 CFR Part 205, shall be subject to the terms of this Agreement. The following is a list of such entities that administer funds under the programs listed in Section 4.0 of this Agreement:

Administration for the Childhood Care and Integrated Development
 Child Support Enforcement
 Department of Education
 Department of Health
 Department of Housing
 Department of Labor and Human Resources
 Occupational Development and Human Resources Council
 Office of the Commissioner for Municipal Affairs
 Office of the Ombudsman for the Elderly
 Public Housing Administration
 Socioeconomic Administration
 Vocational Rehabilitation Administration

5.2 Entities that meet the definition of a Fiscal Agent per 31 CFR Part 205 shall be subject to the terms of this Agreement. The following is a list of Fiscal Agents that administer funds under the programs listed in Section 4.0 of this Agreement:

There are no fiscal agents listed for section 5.2

6.0 FUNDING TECHNIQUES

6.1 General Terms

6.1.1 The State shall request Federal funds in accordance with the appropriate cut-off times shown in Exhibit I to ensure funds will be received and credited to a State account by the times specified in the funding techniques. Exhibit I is incorporated by reference herein.

6.1.2 The State shall schedule the receipt of Federal funds such that the funds are received and credited to a State account in accordance with the clearance patterns specified in Exhibit II - List of State Clearance Patterns. Exhibit II is incorporated by reference herein.

6.1.3 In instances where the receipt of funds is scheduled for a Saturday, the State shall request funds for deposit on Friday. In instances where the receipt of funds is scheduled for a Sunday, the State shall request funds for deposit on Monday. In instances where the receipt of Federal funds is scheduled for deposit on a day when the State is not open for business, the State shall request funds for deposit the day following the scheduled day; in instances where the receipt of Federal funds is scheduled for deposit on a day when the Federal Government is not open for business, the State shall request funds for deposit the day prior to the scheduled day.

6.1.4 Estimates and Reconciliation of Estimates:

Where estimated expenditures are used to determine the amount of the drawdown, the State will indicate in the terms of the State unique funding technique how the estimated amount is determined and when and how the State will reconcile the difference between the estimate and the States actual expenditures.

6.1.5 Supplemental Funding:

Unless otherwise defined by program rules, Supplemental Funding is the award of additional funds to provide for an increase in costs due to unforeseen circumstances.

The State will comply with all Federal program agency policies and procedures for requesting supplemental grant funding.

The State will comply with the following guidelines when requesting supplemental funding for the Medical Assistance Program and associated administrative payments (CFDA 93.778):

The State must submit a revised Medicaid Program Budget Report (CMS-37) to request supplemental funding. The CMS guidelines and instructions for completing the CMS-37 are provided in Section 2600F of the State Medicaid Manual (SMM). The CMS/CO must receive the revised Form CMS-37 through the Medicaid Budget Expenditure System/Childrens Budget Expenditure System (MBES/CBES) no later than 10 calendar days before the end of the quarter for which the supplemental grant award is being requested.

Additional guidance on this policy is available from the respective CMS Regional Office, U.S. Department of Health & Human Services.

The State will comply with the following guidelines when requesting supplemental funding for TANF (CFDA 93.558), CCDF (CFDA 93.575), CSE (93.563), and the FC/AA (CFDA 93.658 and CFDA 93.659) programs administered by the U.S. Department of Human Services, Administration for Children and Families (HHS/ACF):

a. Timing of the Request

A State should initiate its request for supplemental funding during a quarter as soon as it becomes aware of the fact that a shortfall does/will exist. For the TANF and CCDF grants, supplemental funding requests (estimates) may be submitted by a State, for consideration by ACF, up through and including the 15th day of the third month of the first, second or third quarter of any fiscal year. Since TANF and CCDF are block grant programs, all unawarded portions of the annual allotment will automatically be issued at the beginning of the fourth quarter. Therefore, supplemental funding requests will not be available during the fourth quarter for these programs. For the CSE and FC/AA programs, supplemental funding requests may be submitted by a state, for consideration by ACF, up through and including the 15th day of the third month of any quarter of a fiscal year.

b. Justification for the Request

The request for a supplemental funding for any of the above mentioned programs should contain a justification clearly documenting the need for the additional funding authority during the current quarter. This documentation should be in the form of State accounting records or similar documents that will show the actual expenditures through the most recent month for which such data are available, as well as the States most accurate projection of its anticipated expenditures during the remaining month(s) of the quarter. For either the TANF or the CCDF program, the States justification should also include an explanation of the activities requiring the obligation

and/or expenditure of amounts that exceed the normal quarterly grant award restrictions and why these activities could not have been delayed until the next quarter.

c. Form Submittal

Supplemental funding requests should be made by completing the appropriate ACF quarterly report of expenditures and estimates applicable to the particular program for which the grant award request is being made.

d. Approval Process

Upon receipt of the states request for additional funding authority for a quarter, the ACF Regional Office will promptly review the supporting documentation. If the request is properly justified, so long as ACF has adequate funding availability, the States request will be expedited and supplemental funding will be issued within 5 days of ACF receiving the request. The State will be notified by the Regional Office when the supplemental award has been transmitted to the Payment Management System (PMS) and when it may initiate drawdowns against the supplemental funding.

Additional guidance on this policy is provided in the U.S. Department of Health & Human Services, Administration for Children and Families, letter (May 19, 2004) to State Administrators from the Deputy Assistant Secretary for Administration.

6.2 Description of Funding Techniques

6.2.1 The following are terms under which standard funding techniques shall be implemented for all transfers of funds to which the funding technique is applied in section 6.3 of this Agreement.

Actual Clearance, ZBA - Same Day Payment

The State shall request funds the same day it pays out funds, in accordance with the appropriate Federal agency cut-off time specified in Exhibit I. A Federal agency will deposit funds in a State account the same day as requested. The amount of the request shall be for the amount of funds that clear the State's account that day. This funding technique is interest neutral.

Pre-Issuance

The State shall request funds such that they are deposited in a State account not more than three days prior to the day the State makes a disbursement. The request shall be made in accordance with the appropriate Federal agency cut-off time specified in Exhibit I. The amount of the request shall be the amount the State expects to disburse. This funding technique is not interest neutral.

Actual Clearance, ZBA - ACH

The State shall request funds such that they are deposited by ACH in a State account on the settlement date of payments issued by the State. The request shall be made in accordance with the appropriate Federal agency cut-off time specified in Exhibit I. The amount of the request shall be for the amount of funds that clear the State's account on the settlement date. This funding technique is interest neutral.

Average Clearance

The State shall request funds such that they are deposited by ACH on the dollar-weighted average day of clearance for the disbursement, in accordance with the clearance pattern specified in Exhibit II. The request shall be made in accordance with the appropriate Federal agency cut-off time specified in Exhibit I. The amount of the request shall be for the exact amount of that disbursement. This funding technique is interest neutral.

6.2.2 The following are terms under which funding techniques for administrative costs shall be implemented for all transfers of funds to which the funding technique is applied in section 6.3 of this Agreement.

Fixed Administrative Allowances - BI-Weekly Payroll

The State shall request funds such that one-sixth (or one-seventh) of the quarterly administrative allowance is deposited on the dollar-weighted average date of clearance for payroll payments, as specified in the appropriate clearance pattern in Exhibit II. The request shall be made in accordance with the appropriate Federal agency cut-off time specified in Exhibit I. This funding technique is interest neutral.

Indirect Cost Rates - Estimated Base

The State shall request funds once a month, such that they are deposited on the median day of the month. The request shall be made in accordance with the appropriate Federal agency cut-off time specified in Exhibit I. The amount of the request shall be determined by applying the indirect cost rate to the appropriate cost base estimated for the current month. The estimate of direct costs shall be based on the actual direct costs of the prior month. This funding technique is interest neutral.

Indirect Cost Rates - Actual Base - Quarterly

The State shall request funds once a quarter, such that they are deposited on the median day of the quarter. The request shall be made in accordance with the appropriate Federal agency cut-off time specified in Exhibit I. The amount of the request shall be determined by applying the indirect cost rate to the appropriate cost base of the quarter. This funding technique is interest neutral.

6.2.3 The following are terms under which miscellaneous funding techniques shall be implemented for all transfers of funds to which the funding technique is applied in section 6.3 of this Agreement.

There are no funding techniques listed in Section 6.2.3

6.2.4 The following are terms under which State unique funding techniques shall be implemented for all transfers of funds to which the funding technique is applied in section 6.3 of this Agreement.

Pre-Issuance - Modified

The Commonwealth receives Federal funds from the US Department of Housing and Urban Development (HUD) on the first business day of each month. The payment of Federal funds is done automatically by US HUD and a request for funds is not required of the Commonwealth. The Commonwealth subsequently makes disbursements to approved recipients. The amount of funds that are received each month is equal to 1/12th of the annual budget, which is approved by US HUD. This funding technique is not interest neutral.

6.3 Application of Funding Techniques to Programs

6.3.1 The State shall apply the following funding techniques when requesting Federal funds for the component cash flows of the programs listed in sections 4.2 and 4.3 of this Agreement.

6.3.2 Programs

Below are programs listed in Section 4.2 and Section 4.3.

10.555 National School Lunch Program

Recipient: Department of Education
 % of Funds Agency Receives: 40
 Component: Payment to Service Providers
 Technique: Actual Clearance, ZBA - ACH
 Clearance Pattern: 1 Day

Recipient: Department of Education
 % of Funds Agency Receives: 20
 Component: Payroll
 Technique: Actual Clearance, ZBA - ACH
 Clearance Pattern: 1 Day

Recipient: Department of Education
 % of Funds Agency Receives: 20
 Component: Indirect Costs
 Technique: Indirect Cost Rates - Actual Base - Quarterly
 Clearance Pattern: 3 Days

Recipient: Department of Education
 % of Funds Agency Receives: 20
 Component: Other Direct Costs
 Technique: Actual Clearance, ZBA - ACH
 Clearance Pattern: 1 Day

10.557 Special Supplemental Nutrition Program for Women, Infants, and Children
 Recipient: Department of Health

% of Funds Agency Receives: 25
Component: Payment to Service Providers
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

Recipient: Department of Health
% of Funds Agency Receives: 75
Component: Administrative Costs (including Payroll)
Technique: Fixed Administrative Allowances - Bi-Weekly Payroll
Clearance Pattern: 3 Days

10.558 Child and Adult Care Food Program
Recipient: Department of Education
% of Funds Agency Receives: 20
Component: Payroll
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

Recipient: Department of Education
% of Funds Agency Receives: 20
Component: Indirect Costs
Technique: Indirect Cost Rates - Actual Base - Quarterly
Clearance Pattern: 3 Days

Recipient: Department of Education
% of Funds Agency Receives: 40
Component: Payment to Service Providers
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

Recipient: Department of Education
% of Funds Agency Receives: 20
Component: Other Direct Costs
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

10.566 Nutrition Assistance for Puerto Rico
Recipient: Socioeconomic Administration
% of Funds Agency Receives: 4
Component: Administrative Costs
Technique: Actual Clearance, ZBA - Same Day Payment
Clearance Pattern: 0 Days

Recipient: Socioeconomic Administration
% of Funds Agency Receives: 2
Component: Indirect Costs
Technique: Indirect Cost Rates - Estimated Base
Clearance Pattern: 3 Days

Recipient: Socioeconomic Administration
% of Funds Agency Receives: 90
Component: Payment to Beneficiaries
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

Recipient: Socioeconomic Administration
% of Funds Agency Receives: 4
Component: Payroll
Technique: Indirect Cost Rates - Estimated Base
Clearance Pattern: 3 Days

14.228 Community Development Block Grants/State's Program

Recipient: Office of the Commissioner for Municipal Affairs

% of Funds Agency Receives: 51

Component: Payment to Beneficiaries

Technique: Average Clearance

Clearance Pattern: 3 Days

Recipient: Office of the Commissioner for Municipal Affairs

% of Funds Agency Receives: 12

Component: Administrative Costs

Technique: Average Clearance

Clearance Pattern: 3 Days

Recipient: Office of the Commissioner for Municipal Affairs

% of Funds Agency Receives: 37

Component: Payroll

Technique: Average Clearance

Clearance Pattern: 2 Days

14.850 Public and Indian Housing

Recipient: Public Housing Administration

% of Funds Agency Receives: 3

Component: Administrative Costs

Technique: Average Clearance

Clearance Pattern: 3 Days

Recipient: Public Housing Administration

% of Funds Agency Receives: 96

Component: Payment to Beneficiaries

Technique: Average Clearance

Clearance Pattern: 3 Days

Recipient: Public Housing Administration

% of Funds Agency Receives: 1

Component: Payroll

Technique: Average Clearance

Clearance Pattern: 2 Days

14.871 Section 8 Housing Choice Vouchers

Recipient: Department of Housing

% of Funds Agency Receives: 96

Component: Payment to Beneficiaries

Technique: Pre-Issuance - Modified

Clearance Pattern: N/A

Recipient: Department of Housing

% of Funds Agency Receives: 4

Component: Administrative Cost

Technique: Pre-Issuance - Modified

Clearance Pattern: N/A

14.872 Public Housing Capital Fund

Recipient: Public Housing Administration

% of Funds Agency Receives: 96

Component: Payment to Beneficiaries

Technique: Average Clearance

Clearance Pattern: 3 Days

Recipient: Public Housing Administration

% of Funds Agency Receives: 1

Component: Payroll

Technique: Average Clearance
Clearance Pattern: 2 Days

Recipient: Public Housing Administration
% of Funds Agency Receives: 3
Component: Administrative Costs
Technique: Average Clearance
Clearance Pattern: 3 Days

17.225F Unemployment Insurance -- Federal Benefit Account and Administrative Costs
Recipient: Department of Labor and Human Resources
% of Funds Agency Receives: 24
Component: Administrative Costs (including Payroll)
Technique: Fixed Administrative Allowances - Bi-Weekly Payroll
Clearance Pattern: 3 Days

Recipient: Department of Labor and Human Resources
% of Funds Agency Receives: 1
Component: Indirect Cost
Technique: Indirect Cost Rates - Estimated Base
Clearance Pattern: 3 Days

Recipient: Department of Labor and Human Resources
% of Funds Agency Receives: 75
Component: Payment to Beneficiaries - FECA and EUCA Accounts
Technique: Actual Clearance, ZBA - Same Day Payment
Clearance Pattern: 1 Day

17.225S Unemployment Insurance -- State Benefit Account
Recipient: Department of Labor and Human Resources
% of Funds Agency Receives: 100
Component: Payment to Beneficiaries - State Account
Technique: Pre-Issuance
Clearance Pattern: N/A

17.258 WIA Adult Program
Recipient: Occupational Development and Human Resources Council
% of Funds Agency Receives: 100
Component: All Direct Cost
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

17.259 WIA Youth Activities
Recipient: Occupational Development and Human Resources Council
% of Funds Agency Receives: 100
Component: All Direct Cost
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

17.260 WIA Dislocated Workers
Recipient: Occupational Development and Human Resources Council
% of Funds Agency Receives: 100
Component: All Direct Cost
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

84.010 Title I Grants to Local Educational Agencies

Recipient: Department of Education
% of Funds Agency Receives: 33
Component: Payment to Service Providers
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

Recipient: Department of Education
% of Funds Agency Receives: 61
Component: Payroll
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

Recipient: Department of Education
% of Funds Agency Receives: 4
Component: Administrative Costs
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

Recipient: Department of Education
% of Funds Agency Receives: 1
Component: Indirect Costs
Technique: Indirect Cost Rates - Actual Base - Quarterly
Clearance Pattern: 3 Days

Recipient: Department of Education
% of Funds Agency Receives: 1
Component: Other Direct Costs
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

84.027 Special Education -- Grants to States

Recipient: Department of Education
% of Funds Agency Receives: 20
Component: Payment to Service Providers
Technique: Average Clearance
Clearance Pattern: 3 Days

Recipient: Department of Education
% of Funds Agency Receives: 75
Component: Payroll
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

Recipient: Department of Education
% of Funds Agency Receives: 5
Component: Other Direct Costs
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

84.126 Rehabilitation Services -- Vocational Rehabilitation Grants to States

Recipient: Vocational Rehabilitation Administration
% of Funds Agency Receives: 30
Component: Payment to Beneficiaries
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

Recipient: Vocational Rehabilitation Administration
% of Funds Agency Receives: 70
Component: Administrative Costs (including payroll)
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

84.367 Improving Teacher Quality State Grants

Recipient: Department of Education
% of Funds Agency Receives: 74
Component: Payroll
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

Recipient: Department of Education
% of Funds Agency Receives: 20
Component: Payment to Service Providers
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

Recipient: Department of Education
% of Funds Agency Receives: 1
Component: Indirect Costs
Technique: Indirect Cost Rates - Actual Base - Quarterly
Clearance Pattern: 3 Days

Recipient: Department of Education
% of Funds Agency Receives: 5
Component: Administrative Costs
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

93.558 Temporary Assistance for Needy Families

Recipient: Socioeconomic Administration
% of Funds Agency Receives: 90
Component: Payment to Beneficiaries
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

Recipient: Socioeconomic Administration
% of Funds Agency Receives: 4
Component: Administrative Cost
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

Recipient: Socioeconomic Administration
% of Funds Agency Receives: 4
Component: Payroll
Technique: Indirect Cost Rates - Estimated Base
Clearance Pattern: 3 Days

Recipient: Socioeconomic Administration
% of Funds Agency Receives: 2
Component: Indirect Cost
Technique: Indirect Cost Rates - Estimated Base
Clearance Pattern: 3 Days

93.563 Child Support Enforcement

Recipient: Child Support Enforcement
% of Funds Agency Receives: 80
Component: Payroll
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

Recipient: Child Support Enforcement
% of Funds Agency Receives: 10
Component: Indirect Cost Rates

Technique: Indirect Cost Rates - Actual Base - Quarterly
Clearance Pattern: 3 Days

Recipient: Child Support Enforcement
% of Funds Agency Receives: 10
Component: Administrative Cost
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

93.575 Child Care and Development Block Grant
Recipient: Administration for the Childhood Care and Integrated Development
% of Funds Agency Receives: 90
Component: Payroll
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

Recipient: Administration for the Childhood Care and Integrated Development
% of Funds Agency Receives: 5
Component: Other Direct Cost
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

Recipient: Administration for the Childhood Care and Integrated Development
% of Funds Agency Receives: 5
Component: Administrative Cost
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

93.600 Head Start
Recipient: Administration for the Childhood Care and Integrated Development
% of Funds Agency Receives: 15
Component: Administrative Costs
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

Recipient: Administration for the Childhood Care and Integrated Development
% of Funds Agency Receives: 80
Component: Payroll
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

Recipient: Administration for the Childhood Care and Integrated Development
% of Funds Agency Receives: 5
Component: Other Direct Costs
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

93.778 Medical Assistance Program
Recipient: Department of Health
% of Funds Agency Receives: 90
Component: Payment to Service Providers
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

Recipient: Department of Health
% of Funds Agency Receives: 5
Component: Administrative Costs
Technique: Actual Clearance, ZBA - ACH
Clearance Pattern: 1 Day

Recipient: Department of Health

% of Funds Agency Receives: 5
Component: Payroll
Technique: Actual Clearance, ZBA - Same Day Payment
Clearance Pattern: 3 Days

93.779 Health Care Financing Research, Demonstrations and Evaluations
Recipient: Department of Health
% of Funds Agency Receives: 39
Component: Payment to Service Providers
Technique: Actual Clearance, ZBA - Same Day Payment
Clearance Pattern: 1 Day

Recipient: Department of Health
% of Funds Agency Receives: 9
Component: Payroll
Technique: Actual Clearance, ZBA - Same Day Payment
Clearance Pattern: 3 Days

Recipient: Department of Health
% of Funds Agency Receives: 9
Component: Administrative Cost
Technique: Actual Clearance, ZBA - Same Day Payment
Clearance Pattern: 1 Day

Recipient: Department of Health
% of Funds Agency Receives: 39
Component: Payment to Beneficiaries
Technique: Actual Clearance, ZBA - Same Day Payment
Clearance Pattern: 1 Day

Recipient: Office of the Ombudsman for the Elderly
% of Funds Agency Receives: 4
Component: Payment to Service Providers
Technique: Actual Clearance, ZBA - Same Day Payment
Clearance Pattern: 1 Day

93.917 HIV Care Formula Grants
Recipient: Department of Health
% of Funds Agency Receives: 50
Component: Payroll
Technique: Actual Clearance, ZBA - Same Day Payment
Clearance Pattern: 3 Days

Recipient: Department of Health
% of Funds Agency Receives: 40
Component: Administrative Cost
Technique: Actual Clearance, ZBA - Same Day Payment
Clearance Pattern: 1 Day

Recipient: Department of Health
% of Funds Agency Receives: 10
Component: Other Direct Cost
Technique: Actual Clearance, ZBA - Same Day Payment
Clearance Pattern: 1 Day

6.3.3 Materiality Exemptions

Agencies exempt from coverage on the basis of materiality:

Puerto Rico's Family Department is exempt from coverage on the basis of materiality for the following

programs:

CFDA 10.566 - Nutrition Assistance for Puerto Rico
CFDA 84.126 - Rehabilitation Services-Basic Support

7.0 CLEARANCE PATTERNS

7.1 The State shall develop separate clearance patterns for each of the following:

Group of Similar Programs - Composite clearance pattern for the administrative costs and payroll components of the following group of programs:

CFDA Program

14.228 Community Development Block Grants State's Program
14.852 Public and Indian Housing - Comprehensive
14.855 Improvement Assistance Program
14.856 Lower Income Housing Assistance Programs - Section 8
14.857 Section 8 - Rental Certificate Program
14.859 Public and Indian Housing - Comprehensive Grant Program

Group of Similar Programs - Composite clearance pattern for the payroll costs of the following programs:

CFDA Program

17.207 Employment Service
93.560 Family support Payments to States
93.778 Medical Assistance Program (Medicaid)
93.779 Children Health Insurance Program

7.2 The following shall develop the State's clearance patterns:

The Government Development Bank for Puerto Rico

7.3 The sources of data the State shall use when developing its clearance patterns are as follows:

1. PRIFAS - The Central Accounting System
2. Information from agencies outside of PRIFAS
3. Government Development Bank for Puerto Rico

7.4 The State shall use the following methodology when developing its clearance patterns:

When developing each clearance pattern, the State shall track at least 99% of the funds disbursed, from issuance to clearance, for a period of at least three months.

7.5 The State shall identify for each check or warrant (hereafter, check) in the population: (1) the date the check was released for payment; (2) the date the check was debited from the State's account, and, (3) the amount of the check.

7.6 The State shall use the following method to calculate the dollar-weighted average day of clearance:

To determine the number of days each check was outstanding (clearance time), the issue date shall be subtracted from the date the check cleared the State's account.

To determine the percentage of the disbursement paid out each day following issuance, the amount of the checks that clear the State's account each day shall be summed and then divided by the amount of the total disbursement.

For each day following issuance, the clearance time of the checks paid out that day shall be multiplied by the percentage of the total disbursement those checks represent. This product is the clearance factor.

The dollar-weighted average day of clearance for the disbursement shall be determined by summing the

clearance factor of each day following the disbursement.

7.7 The State shall adjust each clearance pattern to reflect the dollar-weighted proportion of funds paid out by EFT/Direct payroll, with the following exceptions:

None

The State shall also adjust each clearance pattern to reflect:

None

7.8 Each of the State's clearance patterns is calculated in calendar days.

7.9 An authorized State official shall certify that each clearance pattern developed by the State accurately corresponds to the clearance activity of the programs to which it is applied. This certification shall be provided to FMS prior to the effective date of the Agreement. The State shall recertify its clearance patterns at least every five years.

7.10 The State shall follow the procedures of 31 CFR 205 if it has actual or constructive knowledge, at any time, that a clearance pattern does not correspond to a program's clearance activity.

8.0 INTEREST CALCULATION METHODOLOGY

8.1.1 The State and the Secretary agree that no interest liabilities will be incurred for transfers of funds made in accordance with the procedures specified in section 6 of this Agreement where the following funding techniques are applied:

Actual Clearance, ZBA - ACH
 Average Clearance
 Actual Clearance, ZBA - Same Day Payment
 Fixed Administrative Allowances - Bi-Weekly Payroll
 Indirect Cost Rates - Estimated Base
 Indirect Cost Rates - Actual Base - Quarterly

8.1.2 The State shall maintain information on disbursements and receipts of funds to verify the implementation of any funding technique and document interest liabilities.

For each disbursement, the State shall be able to identify:

- (1) amount of the issuance
- (2) date of issuance
- (3) date Federal funds are received and credited to a State account
- (4) amount of Federal funds received
- (5) date funds were requested

8.2 Federal Interest Liabilities

8.2.1 A Federal interest liability shall accrue from the day the State pays out its own funds for program purposes to the day Federal funds are credited to a State account. With regard to funds transferred out of the Federal Highway Trust Fund, if a State does not bill at least weekly for current project costs, the Federal interest liability shall not accrue prior to the day the State submits a request for funds.

8.2.2 The State shall use the following method to calculate Federal interest liabilities:

For all transactions where the State pays out its own funds for program purposes prior to receiving Federal funds, the State shall track each payment from the date it is paid out of a State account to the date Federal funds are subsequently credited to a State account to cover that outlay. The Federal interest liability on each payment shall be based on the difference in whole days between the two events. With Federal-State matching programs, interest shall be calculated on the Federal percentage of the disbursement.

8.3 The Unemployment Trust Fund

8.3.1 The State shall use the following method to calculate State interest liabilities on funds withdrawn from the several accounts in the Unemployment Trust Fund:

The State shall use the following methodology to calculate State interest liabilities on funds withdrawn from the several accounts in the UTF under the Unemployment Insurance program.

Based on statements provided by its financial institution, or other appropriate source, the State shall

determine the actual interest earnings and the related banking costs attributable to funds withdrawn from its account in the UTF.

At the end of the States fiscal year, the State shall calculate the percentage of its total unemployment compensation expenditures for (1) funds withdrawn from the State account in the UTF, or the State %, and (2) funds withdrawn from the Federal Employees Compensation Account (FECA) and the Extended Unemployment Compensation Account (EUCA) and any other accounts of Federal funds in the UTF, or the Federal %.

The State shall calculate the actual interest earnings and the related banking costs attributable to funds withdrawn from the State account in the UTF by multiplying the State % by the amount of the actual interest earnings and the related banking costs of the account as a whole. The States liability for interest on funds withdrawn from its account in the UTF shall consist of the actual interest earnings attributable to such funds less the related banking costs attributed to such funds.

The State shall determine the average daily cash balance of its unemployment compensation benefit payment account for its fiscal year. The State shall calculate the average daily cash balance of Federal funds by multiplying the Federal % by the average daily cash balance of the benefit payment account on the whole. The States liability for interest on funds withdrawn from the FECA and EUCA (and any other benefit accounts of Federal funds in the UTF from which the State draws funds) shall be the average daily cash balance of Federal funds multiplied by the annualized rate equal to the average equivalent yields of 13-week Treasury bills auctioned during the States fiscal year.

8.4 Refund Liabilities

8.4.1 The State shall be liable for interest on refunds from the date the refund is credited to a State account until the date the refund is debited from the State account for program purposes. The State shall apply a \$50,000 refund transaction threshold below which the State shall not incur or calculate interest liabilities on refunds. A transaction is defined as a single deposit.

8.4.2 For each refund, the State shall maintain information identifying:

- (1) date a refund is credited to a State account
- (2) date of the subsequent deposit of Federal funds against which the refund is offset
- (3) amount of the refund

8.4.3 The State shall use the following methodology to calculate interest liabilities on refunds:

With programs to which applicable interest neutral funding techniques shall be applied, the State shall determine the actual amount of refunds received during the State fiscal year for each program using the information in its standard Federal financial status reports. For each program, the State shall estimate the number of days that refunds are held prior to being offset against a subsequent deposit of Federal funds. This shall be calculated as the average number of days between drawdown deposits, which is determined by dividing the total number of drawdowns into 365, and assuming that all refunds are received at the midpoint of the average number of days between drawdowns.

With programs to which applicable non-interest neutral funding techniques shall be applied, the State shall also calculate the time refunds are in a State account by comparing the date the refund is offset against a subsequent deposit of Federal funds and the date the refund is paid out for program purposes. This period will be measured for each program in accordance with the State method for calculating interest under pre-issuance funding, and will be applied independently to the amount of refunds under each program to calculate the interest on refunds.

8.5 Exemptions

8.5.1 Where more than one State agency is a recipient of Federal funds under a program, a particular State agency's funding may be excluded from interest calculation procedures if the State agency receives an amount of funds less than 5 % of the State's threshold for major Federal assistance programs. Notwithstanding this potential exemption, however, in no case shall less than 90% of a program's total funding be subject to interest calculation procedures.

Proration of calculations: If less than total program funding is subject to interest calculation procedures, the resulting interest liability calculations shall be prorated to 100% of program funding.

8.6 State Interest Liabilities

8.6.1 The State shall be liable for interest on Federal funds from the date Federal funds are credited to a State account until the date those funds are paid out for program purposes.

8.6.2 The State shall use the following method to calculate State interest liabilities on Federal funds:

8.6.3 Measuring Time Funds Are Held

To determine the total time Federal funds are held, the State shall measure the time between the date Federal funds are received and credit to a State's account and the date those funds are debited from the State's account.

8.6.4 Source of Data

The time period from deposit to debit shall be determined from information captured by the Government Development of Puerto Rico. For those programs with accounts at private banks, the State grantee will be responsible for providing the information regarding the time funds are held.

8.6.5 Standards Applied

To measure the time Federal funds are held in a State account prior to being disbursed, the State shall use statistical sampling. The sample shall be randomly selected, and shall be of sufficient size to ensure, at a minimum, a 95% confidence interval no wider than ± 0.3 dollar-weighted days about the estimated mean.

For each check in the sample population, the State shall:

- 1 subtract the deposit date from the issuance date
- 2 multiply the difference of step 1 by the check amount
- 3 divide the product of step 2 by the total amount of funds drawn in the sample to determine the dollar-weighted pre-issuance time for that check

The State shall then sum the dollar-weighted pre-issuance time for each check to arrive at the total dollar-weighted average pre-issuance time to be used for calculating State interest liabilities.

8.6.6 Calculation Procedure

$I = ADB \times R$, where

I = State's total interest liability

ADB = Average Daily Balance of cash in a program's account, measured from deposit to clearance

R = Annualized rate equal to the average equivalent yields of 13-week Treasury bills auctioned during a State's fiscal year

9.0 Reverse Flow Programs

State Exempt - Non-Participation

The State is not required to cover any reverse flow programs under the terms of this Agreement because the State does not participate in the program.

10.0 INTEREST CALCULATION COSTS

10.1 As set forth in 31 CFR 205.27, interest calculation costs are defined as those costs necessary for the actual calculation of interest, including the cost of developing and maintaining clearance patterns in support of the interest calculations. Interest calculation costs do not include expenses for normal disbursing services, such as processing of checks or maintaining records for accounting and reconciliation of cash balances, or expenses for upgrading or modernizing accounting systems. Interest calculation costs in excess of \$50,000 in any year are not eligible for reimbursement, unless the State provides justification with the annual report.

10.2 The State expects to incur the following types of interest calculation costs:

Those costs necessary for the development and maintenance of clearance patterns and to perform the actual calculation of interest liabilities.

10.3 The State shall submit all claims for reimbursement of interest calculation costs with its Annual Report in accordance with 31 CFR 205.

11.0 NON-COMPLIANCE

11.1 The provisions of 31 CFR Part 205.29 and 31 CFR Part 205.30 shall apply in cases of non-compliance with the terms of this Agreement.

**Exhibit I - Funds Request and Receipt Times Schedule
The Commonwealth of Puerto Rico**

Federal Agency	Payment Type	Request Cut-Off Time	Receipt Window
Agriculture - FS	ACH	3:00 pm, EST	Next Day
Agriculture - FNS	ACH Fedwire	11:59 pm, EST 5:45 pm, EST	Next Day Same Day
Commerce - NOAA	ACH	2:00 pm, EST	Next Day
Education	ACH Fedwire	3:00 pm, EST 2:00 pm, EST	Next Day Same Day
Energy	ACH Fedwire	4:00 pm, EST 3:00 pm, EST	Next Day Same Day
EPA	ACH Fedwire	2:00 pm, EST 2:00 pm, EST	Two Days Same Day
HHS	ACH Fedwire	6:30 pm, EST 3:00 pm, EST	Next Day Same Day
HUD	ACH Fedwire	6:00 pm, EST 3:00 pm, EST	Two Days Same Day
Interior - FWS	ACH	6:30 pm, EST	Next Day
Interior - OSM	ACH Fedwire	11:59 pm, EST 5:45 pm, EST	Next Day Same Day
Justice - OJP	Fedwire	2:00 pm, EST	Two Days
Labor - UTF Labor - Non-UTF	ACH/Fedwire	3:00 pm, EST/3:00 pm, EST	Next Day/Same Day
National Science Foundation (NSF)	ACH	3:00 pm, EST	Next Day
Social Security Administration	ACH Fedwire	8:00 pm, EST 2:30 pm, EST	Next Day Same Day
Transportation (FTA) Transportation (FAA) Transportation (FHWA)	ACH ACH ACH/Fedwire	11:59 pm, EST 5:45 pm, EST 12:00 Noon, EST 2:00 pm, EST 12:00 Noon, EST/12:00 Noon, EST	Next Day Next Day Three Days/Same Day
Veterans Affairs	ACH	12:00 Noon, EST	Three Days
Army National Guard Air National Guard	ACH ACH	12:00 Noon, EST 12:00 Noon, EST	15 Days 15 Days
Homeland Security - FEMA Homeland Security - TSA Homeland Security - OPO/GFAD	ACH Fedwire	7:30 pm, EST 2:00 pm, EST	Next Day Same Day
Interior - OIA	ACH Fedwire	10:00 am, MST 10:00 am, MST	Two Days Two Days

**Exhibit II - The Commonwealth of Puerto Rico
LIST OF STATE CLEARANCE TIMES
(Rounded Dollar-Weighted Average Day of Clearance)
Clearance Times Where the Timing of A Draw Down Is Based on A Clearance Pattern**

CFDA	Program Name	Recipient	%	Component	Technique	Rounded Days
10.555	National School Lunch Program	Department of Education	40	Payment to Service Providers	Actual Clearance, ZBA - ACH	1 Day
10.555	National School Lunch Program	Department of Education	20	Payroll	Actual Clearance, ZBA - ACH	1 Day
10.555	National School Lunch Program	Department of Education	20	Indirect Costs	Indirect Cost Rates - Actual Base - Quarterly	3 Days
	National School Lunch	Department of			Actual Clearance,	

10.555	Program	Education	20	Other Direct Costs	ZBA - ACH	1 Day
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	Department of Health	25	Payment to Service Providers	Actual Clearance, ZBA - ACH	1 Day
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	Department of Health	75	Administrative Costs (including Payroll)	Fixed Administrative Allowances - Bi-Weekly Payroll	3 Days
10.558	Child and Adult Care Food Program	Department of Education	20	Payroll	Actual Clearance, ZBA - ACH	1 Day
10.558	Child and Adult Care Food Program	Department of Education	20	Indirect Costs	Indirect Cost Rates - Actual Base - Quarterly	3 Days
10.558	Child and Adult Care Food Program	Department of Education	40	Payment to Service Providers	Actual Clearance, ZBA - ACH	1 Day
10.558	Child and Adult Care Food Program	Department of Education	20	Other Direct Costs	Actual Clearance, ZBA - ACH	1 Day
10.566	Nutrition Assistance for Puerto Rico	Socioeconomic Administration	4	Administrative Costs	Actual Clearance, ZBA - Same Day Payment	0 Days
10.566	Nutrition Assistance for Puerto Rico	Socioeconomic Administration	2	Indirect Costs	Indirect Cost Rates - Estimated Base	3 Days
10.566	Nutrition Assistance for Puerto Rico	Socioeconomic Administration	90	Payment to Beneficiaries	Actual Clearance, ZBA - ACH	1 Day
10.566	Nutrition Assistance for Puerto Rico	Socioeconomic Administration	4	Payroll	Indirect Cost Rates - Estimated Base	3 Days
14.228	Community Development Block Grants/State's Program	Office of the Commissioner for Municipal Affairs	51	Payment to Beneficiaries	Average Clearance	3 Days
14.228	Community Development Block Grants/State's Program	Office of the Commissioner for Municipal Affairs	12	Administrative Costs	Average Clearance	3 Days
14.228	Community Development Block Grants/State's Program	Office of the Commissioner for Municipal Affairs	37	Payroll	Average Clearance	2 Days
14.850	Public and Indian Housing	Public Housing Administration	3	Administrative Costs	Average Clearance	3 Days
14.850	Public and Indian Housing	Public Housing Administration	96	Payment to Beneficiaries	Average Clearance	3 Days
14.850	Public and Indian Housing	Public Housing Administration	1	Payroll	Average Clearance	2 Days
14.871	Section 8 Housing Choice Vouchers	Department of Housing	96	Payment to Beneficiaries	Pre-Issuance - Modified	N/A
14.871	Section 8 Housing Choice Vouchers	Department of Housing	4	Administrative Cost	Pre-Issuance - Modified	N/A
14.872	Public Housing Capital Fund	Public Housing Administration	96	Payment to Beneficiaries	Average Clearance	3 Days
14.872	Public Housing Capital Fund	Public Housing Administration	1	Payroll	Average Clearance	2 Days
14.872	Public Housing Capital Fund	Public Housing Administration	3	Administrative Costs	Average Clearance	3 Days

17.225	Unemployment Insurance -- Federal Benefit Account and Administrative Costs	Department of Labor and Human Resources	24	Administrative Costs (Including Payroll)	Fixed Administrative Allowances - Bi-Weekly Payroll	3 Days
17.225	Unemployment Insurance -- Federal Benefit Account and Administrative Costs	Department of Labor and Human Resources	1	Indirect Cost	Indirect Cost Rates - Estimated Base	3 Days
17.225	Unemployment Insurance -- Federal Benefit Account and Administrative Costs	Department of Labor and Human Resources	75	Payment to Beneficiaries - FECA and EUCA Accounts	Actual Clearance, ZBA - Same Day Payment	1 Day
17.225	Unemployment Insurance -- State Benefit Account	Department of Labor and Human Resources	100	Payment to Beneficiaries - State Account	Pre-Issuance	N/A
17.258	WIA Adult Program	Occupational Development and Human Resources Council	100	All Direct Cost	Actual Clearance, ZBA - ACH	1 Day
17.259	WIA Youth Activities	Occupational Development and Human Resources Council	100	All Direct Cost	Actual Clearance, ZBA - ACH	1 Day
17.260	WIA Dislocated Workers	Occupational Development and Human Resources Council	100	All Direct Cost	Actual Clearance, ZBA - ACH	1 Day
84.010	Title I Grants to Local Educational Agencies	Department of Education	33	Payment to Service Providers	Actual Clearance, ZBA - ACH	1 Day
84.010	Title I Grants to Local Educational Agencies	Department of Education	61	Payroll	Actual Clearance, ZBA - ACH	1 Day
84.010	Title I Grants to Local Educational Agencies	Department of Education	4	Administrative Costs	Actual Clearance, ZBA - ACH	1 Day
84.010	Title I Grants to Local Educational Agencies	Department of Education	1	Indirect Costs	Indirect Cost Rates - Actual Base - Quarterly	3 Days
84.010	Title I Grants to Local Educational Agencies	Department of Education	1	Other Direct Costs	Actual Clearance, ZBA - ACH	1 Day
84.027	Special Education -- Grants to States	Department of Education	20	Payment to Service Providers	Average Clearance	3 Days
84.027	Special Education -- Grants to States	Department of Education	75	Payroll	Actual Clearance, ZBA - ACH	1 Day
84.027	Special Education -- Grants to States	Department of Education	5	Other Direct Costs	Actual Clearance, ZBA - ACH	1 Day
84.126	Rehabilitation Services -- Vocational Rehabilitation Grants to States	Vocational Rehabilitation Administration	30	Payment to Beneficiaries	Actual Clearance, ZBA - ACH	1 Day
84.126	Rehabilitation Services -- Vocational Rehabilitation Grants to States	Vocational Rehabilitation Administration	70	Administrative Costs (Including payroll)	Actual Clearance, ZBA - ACH	1 Day
84.367	Improving Teacher Quality State Grants	Department of Education	74	Payroll	Actual Clearance, ZBA - ACH	1 Day
84.367	Improving Teacher Quality State Grants	Department of Education	20	Payment to Service Providers	Actual Clearance, ZBA - ACH	1 Day
84.367	Improving Teacher Quality State Grants	Department of Education	1	Indirect Costs	Indirect Cost Rates - Actual	3 Days

					Base - Quarterly	
84.367	Improving Teacher Quality State Grants	Department of Education	5	Administrative Costs	Actual Clearance, ZBA - ACH	1 Day
93.558	Temporary Assistance for Needy Families	Socioeconomic Administration	90	Payment to Beneficiaries	Actual Clearance, ZBA - ACH	1 Day
93.558	Temporary Assistance for Needy Families	Socioeconomic Administration	4	Administrative Cost	Actual Clearance, ZBA - ACH	1 Day
93.558	Temporary Assistance for Needy Families	Socioeconomic Administration	4	Payroll	Indirect Cost Rates - Estimated Base	3 Days
93.558	Temporary Assistance for Needy Families	Socioeconomic Administration	2	Indirect Cost	Indirect Cost Rates - Estimated Base	3 Days
93.563	Child Support Enforcement	Child Support Enforcement	80	Payroll	Actual Clearance, ZBA - ACH	1 Day
93.563	Child Support Enforcement	Child Support Enforcement	10	Indirect Cost Rates	Indirect Cost Rates - Actual Base - Quarterly	3 Days
93.563	Child Support Enforcement	Child Support Enforcement	10	Administrative Cost	Actual Clearance, ZBA - ACH	1 Day
93.575	Child Care and Development Block Grant	Administration for the Childhood Care and Integrated Development	90	Payroll	Actual Clearance, ZBA - ACH	1 Day
93.575	Child Care and Development Block Grant	Administration for the Childhood Care and Integrated Development	5	Other Direct Cost	Actual Clearance, ZBA - ACH	1 Day
93.575	Child Care and Development Block Grant	Administration for the Childhood Care and Integrated Development	5	Administrative Cost	Actual Clearance, ZBA - ACH	1 Day
93.600	Head Start	Administration for the Childhood Care and Integrated Development	15	Administrative Costs	Actual Clearance, ZBA - ACH	1 Day
93.600	Head Start	Administration for the Childhood Care and Integrated Development	80	Payroll	Actual Clearance, ZBA - ACH	1 Day
93.600	Head Start	Administration for the Childhood Care and Integrated Development	5	Other Direct Costs	Actual Clearance, ZBA - ACH	1 Day
93.778	Medical Assistance Program	Department of Health	90	Payment to Service Providers	Actual Clearance, ZBA - ACH	1 Day
93.778	Medical Assistance Program	Department of Health	5	Administrative Costs	Actual Clearance, ZBA - ACH	1 Day
93.778	Medical Assistance Program	Department of Health	5	Payroll	Actual Clearance, ZBA - Same Day Payment	3 Days
93.779	Health Care Financing Research, Demonstrations and Evaluations	Department of Health	39	Payment to Service Providers	Actual Clearance, ZBA - Same Day Payment	1 Day
93.779	Health Care Financing Research, Demonstrations and	Department of Health	9	Payroll	Actual Clearance, ZBA - Same Day Payment	3 Days

	Evaluations					
93.779	Health Care Financing Research, Demonstrations and Evaluations	Department of Health	9	Administrative Cost	Actual Clearance, ZBA - Same Day Payment	1 Day
93.779	Health Care Financing Research, Demonstrations and Evaluations	Department of Health	39	Payment to Beneficiaries	Actual Clearance, ZBA - Same Day Payment	1 Day
93.779	Health Care Financing Research, Demonstrations and Evaluations	Office of the Ombudsman for the Elderly	4	Payment to Service Providers	Actual Clearance, ZBA - Same Day Payment	1 Day
93.917	HIV Care Formula Grants	Department of Health	50	Payroll	Actual Clearance, ZBA - Same Day Payment	3 Days
93.917	HIV Care Formula Grants	Department of Health	40	Administrative Cost	Actual Clearance, ZBA - Same Day Payment	1 Day
93.917	HIV Care Formula Grants	Department of Health	10	Other Direct Cost	Actual Clearance, ZBA - Same Day Payment	1 Day

