

**SIMPLIFIED INSTRUCTIONS
FOR TIMELY OBLIGATION OF LIHEAP REGULAR BLOCK GRANT,
REALLOTTED, AND SUPPLEMENTAL FUNDS AND REPORTING FUNDS FOR
CARRYOVER AND REALLOTMENT**

Line-by-Line Instructions

SECTION 1: For annual LIHEAP block grant funds; including regular federal Fiscal Year 2024 (FY24) funds appropriated through the annual appropriations cycle and FY23 funds reallocated for FY24; and FY24 funds appropriated through the *Infrastructure Investment and Jobs Appropriations Act* (IIJA) (Public Law 117-58).

Line 1.1 This line is pre-populated by ACF and cannot be edited. It shows the total amount in federal LIHEAP funds you received from ACF in FY24. This includes regular LIHEAP block grant funds awarded in FY24, FY24 IIJA funds, and reallocated FY23 funds awarded in FY24.

You must obligate at least 90% of these funds for use in LIHEAP no later than September 30, 2024, which is the end of FY24. You may carry over up to 10% of this total for later obligation during FY25. **(Please note that these requirements apply to the obligation of funds only. The LIHEAP statute provides grant recipients with flexibility in defining what constitutes the obligation of funds. As a result, the definition for "obligation" varies across grant recipients and obligations are not always equivalent to the expenditure of funds.)**

As of the publication of [Action Transmittal LIHEAP AT-24-05](#), ACF has pre-populated this line with the total of your funds from FY24 regular LIHEAP block grant awards and FY24 IIJA awards. Once reallocated FY23 funds are awarded, ACF will update OLDC to include these additional awarded funds. Grant recipients must review Line 1.1 and confirm that this amount is correct prior to submitting the final report. If it is not correct and the additional awarded funds are not included, then you must launch a new version of your report or re-save and validate the existing version of your report so that the OLDC system will update line 1.1 with the correct amount. Please note that this update will impact other auto-calculated lines.

Line 1.2 No more than 10% of the funds available in FY24 may be carried over for later obligation during FY25. Line 1.2 is automatically calculated in the form to equal 10% of the Line 1.1 value. As described above, when Line 1.1 updates to include any reallocated FY23 funds awarded in FY24, Line 1.2 will also be updated.

Line 1.3 Report the total amount of unobligated FY24 regular block grant funds and reallocated FY23 funds with a grant award number ending in LIEA. They were awarded under the Common Accounting Numbers (CANs) G992201 and G993134. For the estimated report due on August 9, 2024, please report the current or expected unobligated amount by September 30, 2024. For the final report due on

December 31, 2024, please report the amount that was unobligated based on your fiscal records. Do not report an amount below zero on this line.

- Line 1.4 Report the total amount of unobligated FY24 IJA funds with a grant award number ending in LIEI. They were awarded under CAN G992605. For the estimated report due on August 9, 2024, please report the current or expected unobligated amount by September 30, 2024. For the final report due on December 31, 2024, please report the amount that was unobligated based on your fiscal records. Do not report an amount below zero on this line.
- Line 1.5 No LIHEAP supplemental funds other than IJA funds were awarded for FY24. Thus, Line 1.5 is set at \$0 and is not applicable.
- Line 1.6 OLDC automatically calculates this amount as the sum of Lines 1.3, 1.4, and 1.5. This reflects the total unobligated balance across all FY24 funding types.

“Carryover Amount” is automatically calculated in the form and should be equal to Line 1.6 or Line 1.2, whichever is lower. This is the unobligated balance amount that is within the 10% allowable limit and is carried over to the next FY.

“Reallotment Amount” is automatically calculated in the form and should be \$0 if Line 1.6 is less than or equal to Line 1.2. If Line 1.6 exceeds Line 1.2, then this field will equal Line 1.6 minus Line 1.2. This is the unobligated balance amount that exceeds the 10% allowable carryover limit and must be returned to ACF.

- Line 1.6)a Provide a statement of the reasons that funds have not been obligated during FY24. This is only applicable if Line 1.6 shows a non-zero value. If the “Reallotment Amount” field shows that excess unobligated funds are being returned, please include information on why these funds were not obligated and are being returned.
- Line 1.6)b Provide a description of the types of assistance that are planned to be provided with funds being carried over to FY25. This line is only applicable if Line 1.6 shows a non-zero value.

Due Dates and Estimates

Your estimated FY24 Carryover and Reallotment Report is due by August 9, 2024, via the [On-Line Data Collection System \(OLDC\)](#). The estimated report is intended for grant recipients to report their current or expected unobligated balance for FY24, including information on any anticipated excess unobligated funds that will exceed the 10% carryover limit. NOTE: The preliminary report is not applicable for the territory of Guam, the U.S. Virgin Islands, and the seven tribes whose programs are integrated under Public Law 477 and administered through the Bureau of Indian Affairs.

Your final FY24 Carryover and Reallotment Report is due by December 31, 2024. The final report is intended for grant recipients to report their unobligated balance based on their fiscal records at the time this report is completed. Grant recipients can submit later revisions in OLDC if needed. ACF will accept adjustments after this date, if necessary, but all updates will be known and reported to us by the December 31 deadline while reconciling amounts reported in the FY24 Standard Form (SF) 425 reports/Federal Financial Reports. Grant recipients must take reasonable steps to mitigate the risk of returned federal LIHEAP funding well beyond this timeframe.

Pre-population and Report Status

Please note that, as of the publication of [Action Transmittal LIHEAP AT-24-05](#), Lines 1.2, and 1.6 plus the **Carryover Amount** and **Reallotment Amount** lines of Section 1 will be prepopulated or automatically calculated by OLDC. Please notify your [federal LIHEAP program specialist](#) if any of these lines is incorrect. Line 1.1 will also be pre-populated; however, it won't show the FY23 reallotment awards that ACF anticipates recipients may receive in FY24.

After ACF awards any reallocated FY23 funds, please confirm that the amounts on Lines 1.1, 1.2, 1.6, and the **Carryover Amount** and **Reallotment Amount** of Section 1 are correct. If any line is incorrect, then you must launch a new version of your report or re-save and validate the existing version of your report. If that doesn't correct the error, then please notify your [federal LIHEAP program specialist](#).

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