

<h1>ACF</h1> Administration for Children and Families	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children, Youth and Families	
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	3. Originating Office: Children's Bureau; Social Security Administration/OFA	
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PROGRAM INSTRUCTION

TO: State Agencies Administering or Supervising the Administration of Programs Approved Under Title IV-A and IV-E of the Social Security Act.

SUBJECT: Fiscal Reports for the Foster Care, Adoption Assistance, and AFDC Programs.

CONTENT: The attached program instruction explains how States shall submit fiscal reports: (1) to ACYF for foster care and adoption assistance under title IV-E or IV-A of the Social Security Act and (2) to OFA for AFDC excluding foster care (under title IV-A of the Social Security Act).

ATTACHMENT: Program Instruction.

/s/
Linda McMahon
Associate Commissioner for Family Assistance

/s/
Warren Master
Acting Commissioner
Administration for Children, Youth and Families

Attachments:

[Attachment 1](#) - Program Instruction

[Attachment 2](#) - Forms No. IV-E (or IV0A0FC)-1 (Quarterly Estimate of Expenditures)

[Attachment 3](#) - IV-E (or IV-A-FC)-2 (Quarterly Statement of Expenditures)

**DEPARTMENT OF HEALTH AND HUMAN SERVICES'
OFFICE OF HUMAN DEVELOPMENT SERVICES
SOCIAL SECURITY ADMINISTRATION**

PROGRAM INSTRUCTION

TO: State Agencies Administering or Supervising the Administration of Programs Approved Under Titles IV-A and IV-E of the Social Security Act.

SUBJECT: Fiscal Reports for the Foster Care, Adoption Assistance, and AFDC Programs.

BACKGROUND: Public Law 96-272, "The Adoption Assistance and Child Welfare Act of 1980", became effective on June 17, 1980.

Under this law, States may either maintain their present AFDC-Foster Care (FC) Programs under Title IV-A until September 30, 1982 or they may establish an integrated Foster Care and Adoption Assistance Program under title IV-E beginning with the calendar quarter October 1, 1980 or any later quarter. The authority to administer the AFDC-FC Program under title IV-A and the Foster Care and Adoption Assistance Program under IV-E has been delegated to the Administration for Children, Youth and Families (ACYF).

The AFDC Program (excluding foster care) continues to be administered by the Social Security Administration/Office of Family Assistance (SSA/OFA).

LEGAL REFERENCES: Section 471, 474, 402, 403(a) and 408 of the Social Security Act and 45 CFR 233.110.

CONTENT: States will use the attached forms to estimate expenditures or claim expenditures for foster care (IV-A or IV-E) and for adoption assistance. The forms have been approved by OMB through June 30, 1981. We are requesting OMB approval of the forms through September 30, 1981. Subsequent instructions depend on Congressional action on the proposed social services block grant bill.

INSTRUCTION: States must complete and send copies of the attached forms to ACYF in order to estimate expenditures or claim actual expenditures for foster care or adoption assistance.

States must complete form No. IV-E) or IV-A-FC) (Quarterly Statement of Expenditures) for the quarters which began October 1, 1980 and January 1, 1981 and submit the forms to ACYF. In

addition, States must submit to the Social Security Administration, Office of Family Assistance (SSA/OFA), for the quarter which began October 1, 1980 and subsequent quarters, a Quarterly Statement of Expenditures for the AFDC Program that excludes foster care maintenance payments and supporting administrative and training expenditures.

States must report on Form No. IV-E (or IV-A-FC)-2 as adjustments under IV-A and IV-E foster care and adoption assistance the following types of expenditures and collections, as well as other adjustments: child support payment collections and expenditures, deferrals and disallowances. States also must continue to report those items for AFDC.

States must complete and submit to ACYF Form No. IV-E (or IV-A-FC)-1 (Estimate of Expenditures) for the quarter beginning July 1, 1981 for foster care and adoption assistance. All States must complete sections A and B.

The Quarterly Estimate of Expenditures for the AFDC Program submitted to SSA/OFA for the quarter beginning July 1, 1981 and for all subsequent quarters must exclude foster care maintenance payments and supporting administrative and training expenditures.

States must also use the Form No. IV-E (or IV-A-FC)-2 for any reports they wish to submit related to computation of foster care allotments. HDS/ACYF policy on how the allotments are computed is stated in the Federal Register as published on December 31, 1980 (45 F.R. 86817, 86841-2) at 45 CFR 1356.80(e)(1)(iii)(B) (3) and (D) (2). While amendments to cost allocation plans are not needed for these reports, proper cost allocation methods must be explained as a basis for the reports of administrative or training expenditures. However, cost allocation amendments must be submitted and approved before claims for administrative and training expenditures are paid.

ATTACHMENTS: Forms No. IV-E (or IV-A-FC)-1 (Quarterly Estimate of Expenditures) and IV-E (or IV-A-FC)-2 (Quarterly Statement of Expenditures)

ACTION REQUIRED: States must complete Form No. IV-E (or IV-A-FC)-2 (Quarterly Statement of Expenditures) and Form No. IV-E (or IV-A-FC)-1 (Quarterly Estimate of Expenditures) and send the original to:

Financial Management Division
Children's Bureau/ACYF
P.O.Box 1182
Washington, D.C. 20013

Send a copy of the report to the appropriate Regional Program Director for Children, Youth and Families.

The Form No. IV-E (or IV-A-FC)-2 (Quarterly Statement of Expenditures) for the quarters which began October 1, 1980 and January 1, 1981 are due June 29, 1981.

States must complete the Quarterly Statement of Expenditures for the AFDC program excluding foster care maintenance payments and supporting administrative and training costs for the quarter beginning October 1, 1980 and subsequent quarters and submit them to SSA/OFA using the normal procedures except for the due dates of the reports for the quarters which began October 1, 1980 and January 1, 1981. The due date for the submission of reports for these quarters is June 29, 1981. Reports for subsequent quarters of FY 1981 are due 30 days after the end of each quarter.

The form No. IV-E (or IV-A-FC)-1 (Quarterly Estimate of Expenditures) for the quarter beginning July 1, 1981 is due June 22, 1981.

Instructions for subsequent quarters are contingent on Congressional action on the proposed block grant legislation and will be issued later.

The Quarterly Estimate of Expenditures for the AFDC program submitted to SSA/OFA for the quarter beginning July 1, 1981 and subsequent quarters must exclude foster care maintenance payments and supporting administrative and training costs.

EFFECTIVE DATE: Upon issuance

INQUIRIES TO: Regional Program Directors for Children, Youth and Families
SSA Regional Commissioners

**Form No, IV-E (or IV-A-FC)-1
Department of Health and Human Services
Office of Human Development Services
Administration for Children, Youth and Families**

**Quarterly Estimate of Expenditures for Foster Care and Adoption Assistance Under Title
IV, Part E or Part A (Foster Care only) of the Social Security Act.**

State:

Agency:

Section A: Estimate of Expenditure for the Calendar Quarter beginning

through

(Month) (Day) (Year) (Month) (Day) (Year)

Non-voluntary Foster Care (a)	Voluntary Foster Care (b)	Adoption Assistance (c)
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1. Average Monthly Number of Eligible Children for Whom Payment Will Be Made in Quarter:

Payments - Computable Amounts Only:

2. Total Computable Amounts

3. Federal Share

Training Expenditures - Computable Amounts:

4. Total Computable Amounts

5. Federal Share

Administrative Expenditures - Computable Amounts:

6. Total Computable Amounts

7. Federal Share

Section B: Selection and Control of Foster Care Allotment (Title IV-E or IV-A) and Transfer of Funds (Non-voluntary and Voluntary Foster Care)

1. Foster care allotment limitation for this fiscal year:

(Select (a) or (b))

Federal Share \$ Only

// (a) Paragraph (3)(A) or (3)(B) of section 474(b); or

\$

// (b) Paragraph (3)(C) of that section for eligible States.

2. Funds awarded previously for this fiscal year for foster care (exclude adjustments for prior fiscal years).

\$

3. Funds requested in this estimate request (Sum of (3)(a) and (b), 5(a) and (b), and

\$

7(a) and (b) of Section A).

4. Balance of adjustments for this fiscal year reported since last award \$

5. Balance of : expenditures for this fiscal year reported since last award compared to estimate funds awarded for that same quarter \$

6. Balance of foster care allotment available for this fiscal year \$

7. For eligible States only, funds to be transferred to title IV-B for Child Welfare Services. (Submit revised CWS-101 for title IV-B and submit amendment to jointly - developed title IV-B Plan) \$

I certify that the above estimated expenditures for operation of the State's approved plan for the quarter are based on the most reliable information available to the State.

I further certify that the State and local funds available for the quarter indicated are:

State: \$

Local: \$

(The signature of the State Administrator on this form will be acceptable as certification that these funds are available to meet the non-Federal share of the estimates. For States in which the State Administrator is not considered to have authority to certify to the availability of State funds, this item must be left blank, and a certification by the appropriate State officials attached.)

Signed:
Title:

Date:

INSTRUCTION FOR COMPLETING

Quarterly Estimate of Expenditures for Foster Care and Adoption Assistance under Title IV, Part E or Part A (Foster Care only) of the Social Security Act. (Form No. IV-E(or IV-A-FC)-1).

Heading Section

Complete the heading section of the report entering the name of the State and the agency.

Section A: Enter the beginning and ending dates of the calendar quarter for which estimate payments are requested.

Column (a) Each State must complete this column regardless of whether it is operating its Foster Care Program under Part E or Part A.

Column(b) Only States requesting Federal financial participation (FFP) for

voluntary (agency) placements need complete this column. In order to receive such FFP, a State must meet all the conditions of sections 427(b) and 472 or 408 of the Act and the implementation regulations.

Column (c) Only States with an approved Title IV-E plan may seek FFP (for adoption assistance).

Line 1: Enter the number of children who will receive any payment for any period of time during each month for which a payment is made during the quarter reported on (line c of heading). A child for whom payments are made in each of the three months must be entered for each month. Divide the total for the 3 months of the calendar quarter by 3. These numbers are necessary for determining State allotments.

Line 2: Enter the amount of dollars computable or subject to Federal matching for estimated expenditures allowable under Federal law, regulations and policy, without regard to the amount of the allotment limitation.

Line 3: For States reporting under Title IV-E, for all columns multiply the Total Computable Amount on Line 2 by the Federal Medical Assistance Percentage (FMAP). For States reporting under Title IV-A, use either the FMAP or the formula under section 403(a) of the Act.

Line 4: Enter allowable costs for this program under the approved cost allocation plan and 45 CFR 205.150, without regard to the amount of the allotment limitation.

Line 5: Multiply the amounts on Line 4 by 75%, the rate of Federal Financial Participation (FFP).

Line 6: Enter allowable costs for this program under the approved cost allocation plan and 45 CFR 205.150, without regard to the amount of the allotment limitation.

Line 7: Multiply the amounts on Line 6 by 50%, the rate of Federal Financial Participation (FFP).

Section B:

General - This section must be completed no later than as a part of the estimate report for Fourth Quarter. It may be completed as part of earlier estimate reports . Enter only the Federal share. It applies in the same way to Foster Care under Title IV-E and IB-A.

Line 1: Select either (a) or (b) and enter the appropriate amount. Each State will be entitled to the higher of the allotment under paragraph (3)(A)

or (3)(B) of section 474 of the Act. Some States may be eligible (under paragraph (5) of section 474(b) of the Act) under the formula for paragraph (3)(C) of that section. However, no State selecting (b) may transfer funds not used for foster care under their allotment to Title IB-B (Line 7 of this section). The allotments are Federal share amounts.

- Line 2: Enter the Federal awards for all activities (payments, training and administration for non-voluntary and voluntary foster care) for the current fiscal year. Include estimate amounts paid, balances from expenditure claims, and balances from adjustments for this fiscal year that were incorporated in those awards. Do not include those portions of the awards paid for adjustments to prior years.
- Line 3: Enter the total of estimates of expenditures reported as items 3(a) and (b), 5(a) and (b) and 7(a) and (b) of Section A of this report (estimates for the next quarter), without regard to the amount of the allotment limitation.
- Line 4: Enter the balance of adjustments for this fiscal year claimed since the last award (Column (b) of expenditure reports), without regard to the amount of the allotment limitation. A positive balance should be entered as a positive amount and a negative balance as a negative amount.
- Line 5: Enter the balance of expenditures reported since the last award and the estimate amount we awarded for that same quarter, without regard to the allotment limitation. When this section (B) is completed as part of the first and second quarter estimate reports, Line 5 will be left blank. As part of the third quarter estimate report, Line 5 will be the positive or negative balance of the expenditures compared to the paid estimate for the first quarter. As part of the fourth quarter estimate report, Line 5 will be the balance of expenditures compared to the paid estimate for the second quarter. Expenditures greater than estimates will result in a positive balance.
- Line 6: From Line 1, subtract Lines 2 and 3. Subtract Line 4 and/or Line 5 if positive balances; add Line 4 and/or Line 5 if negative balances. The result is the amount available for the remainder of the fiscal year for further awards, positive adjustments, and transfer over to Title IV-B or the amount by which the allotment limitation would be exceeded.

Form No. IV-E (or IV-A-FC)-2
Department of Health and Human Services
Office of Human Development Services
Administration for Children, Youth and Families

Quarterly Statement of Expenditures for Foster Care and Adoption Assistance Under Title IV, Part E or Part A (Foster Care only) of the Social Security Act.

a. State:

b. Agency:

c. Quarter ended :

I. Non-Voluntary Foster Care (Section 472 or 408)

	This Quarter (a)	Adjustments This FY (b)	Adjustments Prior FY (c)	Total (d)
1. Average Monthly number of Eligible Children for Whom Payments Were Made: Payments - Computable Amounts Only:				
2. Total Computable Amounts				
3. Federal Share Training Expenditures - Computable Amounts:				
4. Total Computable Amounts				
5. Federal Share Administrative Expenditures - Computable Amounts:				
6. Total Computable Amounts				
7. Federal Share				

II. Voluntary Foster Care

Expenditures and Recipient Data Report for Quarter Being Reported on

	This Quarter (a)	Adjustments This FY (b)	Adjustments Prior FY (c)	Total (d)

1. Average Monthly Number of Eligible Children for Whom Payments Were Made
Payments - Computable Amounts Only:

2. Total Computable Amounts

3. Federal Share
Training Expenditures -
Computable Amounts:

4. Total Computable Amounts

5. Federal Share
Administrative Expenditures -
Computable Amounts:

6. Total Computable Amounts

7. Federal Share

III. Adoption Assistance

Expenditures and Recipient Data Report for Quarter Being Reported on

	This Quarter (a)	Adjustments This FY (b)	Adjustments Prior FY (c)	Total (d)
1. Average Monthly Number of Eligible Children for Whom Payments Were Made Payments - Computable Amounts Only:				
2. Total Computable Amounts				
3. Federal Share Training Expenditures - Computable Amounts:				
4. Total Computable Amounts				
5. Federal Share Administrative Expenditures - Computable Amounts:				
6. Total Computable Amounts				
7. Federal Share				