

<h1>ACF</h1> <p>Administration for Children and Families</p>	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration for Children, Youth and Families	
	1. Log No: ACYF-PI-83-7	2. Issuance Date: July 25, 1983
	3. Originating Office: Children's Bureau	
	4. Key Words: FISCAL FORMS, FOSTER CARE AND ADOPTION ASSISTANCE	

PROGRAM INSTRUCTION

TO: State Agencies Administering or Supervising the Administration of Title IV-E of the Social Security Act.

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

LEGAL AND RELATED REFERENCES: Section 474 of the Social Security Act and 45 CFR Part 1356.

Instruction: The Quarterly Estimate of Expenditures, Form No. IV-E-1, and the Quarterly Statement of Expenditures, Form No. IV-E-2, have been revised. States agencies shall use the revised forms to report estimate and expenditure data for the Foster Care and Adoption Assistance Programs, including claims for previous quarters.

The changes in the Quarterly Estimate of Expenditures (IV-E-1) are limited to Schedule B, where the State agency lists expenditures for the first three quarters of the fiscal year (line 2) in calculating funds remaining under the foster care allotment limitation. The changes in the Quarterly Statement of Expenditures (IV-E-2) are essentially format changes. The three page form has been reduced to one page. Categories of costs have been rearranged and clarified, e.g., adjustments for audits. A brief comparison of the new and old forms is enclosed.

EFFECTIVE DATE: Effective upon issuance

INQUIRES: Regional Program Director for Children, Youth and Families

/s/
 Lucy C. Biggs
 Acting Commissioner

Enclosures

[Enclosure 1](#) - Revised Form IV-E-1 with instructions

[Enclosure 2](#) - Revised Form IV-E-2 with instructions

[Enclosure 3](#) - Comparison between old and revised Form IV-E-2

Enclosure 1

OMB No. 0980-0130
Approved through 9/30/83

**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 Expenditures for the Calendar Quarter
Beginning:

through

(Month)	(Day)	(Year)	(Month)	(Day)	(Year)
			Non-Voluntary Foster Care (a)	Voluntary Foster Care (b)	Adoption Assistance (c)

1. Average Monthly Number of Eligible Children for Whom Payments 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 Title IV-E Foster Care

Allotment 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.

3. Total FFP claimed for Non-Voluntary and Voluntary Foster Care (payments, administration and training) for the following periods:

a) First quarter of the fiscal year	\$
b) Second quarter of the fiscal year	\$
c) Third quarter of the fiscal year	\$

4.

5. Total FFP estimated for Non-Voluntary

and Voluntary Foster Care (payments, administration and training) for the fourth quarter of the fiscal year. \$

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:

Dated:

INSTRUCTION FOR COMPLETING:

Quarterly Estimate of Expenditures for Foster Care and Adoption Assistance under Title IV, Part E of the Social Security Act. (Form No.: IV-E-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.

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 of the Act and the implementing 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, regulation and policy, without regard to the amount of the allotment limitation.
- Line 3: For all columns, multiply the Total Computable Amount on Line 2 by the Federal Medical Assistance Percentage (FMAP).
- Line 4: Enter allowable costs for this program under the approved cost allocation plan and 45 CFR 1356.60, 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 1356.60, 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 shares.

- 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 to the amount calculated under paragraph (3)(C) of that section. However, no State selecting (b) may transfer funds not needed for foster care under their allotment to Title IV-B (Line 5 of this section).
- Lines 2(a), (b), & (c): Enter the total claims for all activities (payments, training and administration for non-voluntary and voluntary foster care) for the current fiscal year. Include claims for adjustments for this fiscal year. Do not include those adjustments for prior years. Footnote amounts that are estimated for any quarter.
- Line 3: Enter the total estimate for all activities (payments, training and administration for non-voluntary and voluntary foster care) for the

fourth quarter of the current fiscal year.

- Line 4. From Line 1, subtract Lines 2 (a), (b) and (c) and Line 3. The result is the amount available for the remainder of the fiscal year for further awards, positive adjustments, and transfer to title IV-B, subject to the limitations of section 474(c) of the Act.
- Line 5: Enter the amount, if any, to be transferred to title IV-B and used for child welfare services. A revised CWS-101 (budget request) must be completed and the use of the funds described in a jointly developed amendment to the title IV-B plan. Only States meeting the requirements of section 427 of the Act and the implementing regulations may transfer funds. Transfer funds must be obligated for title IV-B expenditures during the current fiscal year.

Amounts, Signature, and Date on Certification

The amounts appropriated or made available by the State and its political subdivisions for all the specified programs/activities during the quarter should be mutually exclusive and must exclude any Federal funds granted or State and local funds used to match Federal funds for any other program and purpose. In the space provided at the bottom of this form, there should appear the original signature of the authorized official of the State Agency, together with his official title, and the date the estimate is submitted. Only the original needs to be hand signed. The signing of the estimate will serve as certification by the State agency that the information contained in the form has been carefully prepared and presents as realistic an estimate of the expenditures to be incurred as possible and an accurate statement of the State and local funds available for the period of the estimate.

Complete and send the original statement forty-five (45) days before the beginning of the quarter for which funds are requested to:

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

Send one copy of the form to the appropriate Regional Program Director for Children, Youth and Families at the same time.

Enclosure 2

INSTRUCTION FOR COMPLETING:

Quarterly Statement of Expenditures for Foster Care and Adoption Assistance under Title IV, Part E of the Social Security Act. (Form No.: IV-E-2).

A. General

Use Form IV-E-2, which supersedes Form IV-E(or IV-A-FC)-2, to report quarterly expenditures of funds for Foster Care and Adoption Assistance under Title IV, Part E, of the Social Security Act. Submit the completed report, signed by the State Administrator of the State/jurisdiction agency or his designated representative, not later than thirty (30) days after the end of each calendar quarter to:

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

At the same time send one copy of the report to the appropriate Regional Program Director for Children, Youth and Families.

B. Detailed Instructions

- Line 1: Enter the Employer Identification Number assigned by the Internal Revenue Service. This should be the same number as shown on the computation sheet attached to quarterly grant award.
- Line 2: If there are attachments to this form for purposes of clarification, they should be numbered and included in the page count. In all cases, the IV-E-2 will be page 1.
- Line 3: Self-explanatory.
- Line 4: From: Enter the beginning date of the calendar quarter being reported upon. To: Enter the ending date of the calendar quarter being reported upon.
- Line 5: Columns 1, 2 and 3 are used to report current quarter assistance payment data on a monthly basis, with column 1 being used for the first month of the quarter, column 2 for the second month and column 3 for the third month.

C.

Column 4 is used to report the total of columns 1, 2 and 3 and all adjustments for prior quarter assistance payments.

Enter amounts for State and local administration expenditures in column 5.

Enter the amounts for State and local training in column 6.

- 5.a. Enter in columns 1, 2 and 3 the monthly number of children for whom assistance payments were made for Non-Voluntary Foster Care. Enter the total for the quarter in column 4.
- 5.b. Enter in columns 1, 2 and 3 the monthly number of children for whom assistance payments were made for Voluntary Foster Care. Enter the total for the quarter in column 4.
- 5.c. Enter in columns 1, 2 and 3 the monthly number of children for whom assistance payments were made for Adoption Assistance. Enter the total for the quarter in column 4.
- 5.d. Enter in columns 1 thru 6 the amounts of expenditures computable or subject to Federal matching that are allowable under Federal law, regulation and policy for Non-Voluntary Foster Care, without regard to the amount of the allotment limitation.
- 5.e. Enter in column 4 the appropriate Federal Medical Assistance Percentage (FMAP) under assistance payments.
- 5.f. Enter in columns 4, 5 and 6 the amounts obtained by multiplying line 5.d. times the Federal share matching rate (the FMAP) on line 5.e. of column 4.
- 5.g. Enter columns 1 thru 6 the amounts of expenditures computable or subject to Federal matching that are allowable under Federal law, regulation and policy for Voluntary Foster Care without regard to the amount of the allotment limitation.
- 5.h. Enter in columns 4, 5 and 6 the amounts obtained by multiplying the amounts on line 5.g. times the Federal share matching rate (the FMAP) on line 5.e.
- 5.i. Enter in columns 1 thru 6 the amounts of expenditures computable or subject to Federal matching that are allowable under Federal law, regulation and policy for Adoption Assistance.
- 5.j. Enter in columns 4, 5 and 6 the amounts obtained by multiplying the amounts on line 5.i. times the Federal share matching rates (the FMAP) on line 5.e.
- 5.k. In column 4, enter the total Federal share of all title IV-D Child Support collections received by the State/jurisdiction from or on account of recipients of assistance payments during this quarter.
- 5.l. In columns 4 through 6, enter the Federal share of adjustments made

during this quarter as a result of a Federal audit report. Omit adjustments reported on previous quarterly statements of expenditures (unless this one is a revision). If the audit report covered more than foster care and adoption, be sure to enter only amounts applicable to foster care and adoption. Specify the HHS Audit control number in the space provided in the stub. If the amount consists of more than one adjustment, provide itemized details on an attached page.

- 5.m. In columns 4 through 6, enter the total Federal share of all decreasing adjustments during this quarter (other than those reported on line 5.1.) that are necessary to correct an amount reported in a prior period. Include also any collections received by the State/jurisdiction from or on account of recipients of assistance payments during this quarter exclusive of title IV-D Child Support Enforcement. On an attached page, provided an accounting of the adjustments reported which indicates their amounts, program, purpose and the fiscal periods to which they apply.
- 5.n. In columns 4 through 6, enter the Federal share of adjustments during this quarter increasing claims for expenditures in prior periods. On an attached page, provide an accounting of the adjustments reported on which indicates their amounts, program, purpose. and the fiscal year to which they apply.

D.

Line 6: Self-explanatory.

Line 7: In the blocks provided, complete and sign the certification of the report. It should be completed and signed by the Executive Officer of the State/jurisdiction agency or designated representative. Copies of the report may carry the signatory's stamped signature or initials.

Enclosure 3

Comparison between the Old and Revised Quarterly Statement of Expenditures

Form IV-E-2 has been significantly changed. The new form combines the three separate pages used previously for the non-voluntary foster care, voluntary foster care and adoption assistance programs. A comparison of the old and revised forms is given below (lines of the new form are listed first and are underlined):

Line 1 thru Line 4. Revised format for identifier information.

Line 5a thru 5c. In columns (1) thru (3), monthly caseload data will be listed. Column (4), the quarterly total, equals the sum (not the average) of columns (1) thru (3).

Line 5d. In columns (1) thru (3), monthly data on assistance payments will be listed. Columns (4), (5) and (6) correspond to the items which were collected in column (a) of lines 2, 6 and 4, respectively, on page one (1) of the old form. The same relationships exist between line 5g and page two (2) of the old form and line 5i and page three (3) of the old form.

Line 5e. Column (4) is a new entry, to help ease the calculation of Federal financial participation.

Line 5f. Columns (4), (5) and (6) are the same items which were collected in column (a) of lines 3, 7 and 5, respectively, on page one (1) of the old form. The same relationship exists between line 5h and page two (2) of the old form and line 5j and page three (3) of the old form.

Line 5k thru 5n. Columns (4), (5) and (6) summarize the items collected in columns (b) and (c) of lines 3, 7 and 5, respectively, of pages one, two and three (1, 2, & 3) of the old form. Child support collection, audit adjustments and other increasing and decreasing claims are reported separately.