

<b>ACF</b>  Administration for Children and Families	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration on Children, Youth and Families	
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	<b>3. Originating Office:</b> Children's Bureau	
	<b>4. Key Words:</b> Title IV-E Form ACF-IV-E-1 Financial Reporting, Kinship Guardianship Assistance, Training, Fostering Connections to Success and Increasing Adoptions Act of 2008	

### PROGRAM INSTRUCTION

- TO:** State, Tribal and Territorial Agencies Administering or Supervising the Administration of Title IV-E of the Social Security Act (Act), Indian Tribes and Indian Tribal Organizations (Tribes)
- SUBJECT:** Title IV-E Form ACF-IV-E-1 Interim Financial Reporting Instructions - Foster Care, Adoption Assistance and Guardianship Assistance Programs
- LEGAL AND RELATED REFERENCES:** Title IV-E of the Social Security Act (the Act); Public Law (P.L.) 110-351, the Fostering Connections to Success and Increasing Adoptions Act of 2008; ACYF-CB-PI-02-01; ACYF-CB-PI-08-07.
- PURPOSE:** The purpose of this Program Instruction (PI) is to provide State title IV-E agencies with interim instructions on how to report on existing financial reporting form ACF-IV-E-1 estimates and expenditures associated with the Guardianship Assistance Program (GAP), post-termination waiver expenditures and short-term training for additional personnel. Financial reporting instructions for Tribes directly operating title IV-E programs (beginning as early as fiscal year (FY) 2010) and any additional instructions for States where a Tribe is operating a title IV-E program under an agreement with the title IV-E State agency will be addressed through a separate issuance.
- BACKGROUND:** P.L. 110-351 authorizes a number of changes in the operation of title IV-E programs that will affect financial reporting. This PI addresses newly available funding that is not covered by the existing instructions for financial reporting on form ACF-IV-E-1 (see ACYF-CB-PI-02-01 dated February 25, 2002). It is expected that form ACF-IV-E-1 will be revised to include needed changes. In the interim, the following instructions are to be followed until such a revision is approved and issued.

**INFORMATION AND REPORTING INSTRUCTIONS: Guardianship Assistance Program (GAP)**

P.L. 110-351 establishes section 471(a)(28) of the Act to create a new plan option for States and Tribes to provide kinship guardianship assistance payments under title IV-E for relatives taking legal guardianship of children who have been in foster care. The requirements for the title IV-E GAP are specified at section 473(d) of the Act. Federal financial participation (FFP) is available for kinship guardianship assistance payments pursuant to section 474(a)(5) of the Act.

The GAP constitutes a new title IV-E program option. As such, procedures for issuance of separate grant awards are being established for the GAP. This action necessitates the collection of financial information through form ACF-IV-E-1 that is specific to the GAP. Each title IV-E agency that elects to operate a GAP must submit a title IV-E Plan Amendment for approval by the Administration for Children and Families (ACF). See ACYF-CB-PI-08-07 for more information on this program option, including the effective date and allowable costs. The State title IV-E agency may implement and claim allowable GAP costs no earlier than the first day of the quarter in which an approvable title IV-E plan amendment is submitted to ACF to implement the GAP (45 CFR 1356.20(d)(8)). The title IV-E GAP applies to kinship guardianship agreements entered into prospectively as of the first day of the quarter in which an approvable title IV-E plan amendment is submitted to ACF to implement the GAP. Allowable administrative and training costs for the proper and efficient administration of the guardianship assistance program may be claimed in accordance with an approved public assistance cost allocation plan (PACAP) as per Departmental regulations at 45 CFR 95.507. Therefore, an amendment to the title IV-E agency's PACAP must be submitted prior to filing such claims.

Title IV-E GAP estimates and expenditures are to be reported on the existing approved form ACF-IV-E-1. Such amounts are to be reported on an interim basis in Part 1 (Quarterly Report of Expenditures and Estimates) as a component of and in the same manner as for the Adoption Assistance Program. Specifically, GAP amounts should be reported on the appropriate line (i.e., Line 1—Assistance Payments, Line 2—Average monthly number of children for whom payments on line 1 are reported, Line 3—State and Local Administration, Line 4—State and local training eligible for 75% FFP) using existing form ACF-IV-E-1 instructions. These lines will thus include amounts for the GAP along with amounts for the Adoption Assistance Program. Any title IV-E agency reporting GAP amounts on a form ACF-IV-E-1 submission must supplement its financial report with a supporting work paper (in a format of the State's choosing) identifying the GAP and Adoption Assistance component of each line. This work paper may be provided as an attachment to an electronic submission through the On-Line Data Collection system or as a paper submission addressed to the ACF Regional Grants Officer and the Children's Bureau Regional Program Manager.

Any prior quarter adjustments for the GAP (for expenditures no earlier than the effective date of the GAP option in the State) should be separately reported in

Part 2 (Prior Quarter Adjustments) of form ACF-IV-E-1 in the Adoption Assistance section and identified in the comments column (column e) as associated with the GAP. Part 3 (Semi-Annual Budget Projections) of form ACF-IV-E-1 has been proposed for elimination. Therefore, there is no need to provide a break-out of the GAP component for purposes of these future FY projections.

### **Continued Services after Termination of Guardianship Waiver Demonstration Projects**

Section 474(g) of the Act provides for continued availability of FFP for certain costs after the termination of a title IV-E waiver demonstration project related to assisted guardianship, approved under section 1130 of the Act. Specifically, following termination of the waiver demonstration project, the State may receive reimbursement under title IV-E for the same guardianship assistance and services provided to children who were, as of September 30, 2008, receiving such assistance and services that were eligible for title IV-E FFP as part of “experimental group operational expenditures” (i.e., form ACF-IV-E-1, Part 4, line 1) under the terms and conditions of the waiver agreement. This provision is applicable whether or not the State opts to amend its title IV-E Plan to participate in the GAP.

Prior to the termination or expiration of a waiver demonstration, States are to continue to report demonstration project estimates and expenditures in Part 4 of form ACF-IV-E-1. A Part 4 submission will continue to be needed for some period after termination or expiration of demonstration project operations to report claims for any allowable demonstration project costs incurred for the conduct of an evaluation or other closeout activities (in accordance with the approved terms and conditions) and for prior quarter adjustments incurred during demonstration project operations.

Expenditures incurred in quarters after the termination of the waiver demonstration, as allowed by section 474(g) of the Act and described above are to be reported by the State as “title IV-E Post-Demonstration Guardianship,” in the same manner as for GAP estimates and expenditures. Like GAP estimates and expenditures, title IV-E Post-Demonstration Guardianship estimates and expenditures are to be reported in the interim in Part 1 (Quarterly Report of Expenditures and Estimates) of form ACF-IV-E-1 as a component of and in the same manner as for the Adoption Assistance Program. Specifically, Post-Demonstration Guardianship amounts should be reported on the appropriate line (i.e., Line 1—Assistance Payments, Line 2—Average monthly number of children for whom payments on line 1 are reported, Line 3—State and Local Administration, Line 4—State and local training eligible for 75% FFP) using existing form ACF-IV-E-1 instructions. These lines will thus include amounts for Post-Demonstration Guardianship along with amounts for the Adoption Assistance Program and may also include amounts for GAP if the State title IV-E agency has opted and been approved to operate this program. Any State title IV-E agency reporting Post-Demonstration Guardianship amounts on a form ACF-IV-E-1 submission must supplement its financial report with a supporting work paper identifying the Post-Demonstration Guardianship, GAP and Adoption Assistance components of each line. This work paper may be provided as an attachment to an electronic submission through the On-Line Data

Collection system or as a paper submission addressed to the ACF Regional Grants Officer and the Children's Bureau Regional Program Manager.

Any prior quarter adjustments for Post-Demonstration Guardianship expenditures (for expenditures no earlier than the quarter following the termination or expiration of the project) should be separately reported in Part 2 (Prior Quarter Adjustments) of form ACF-IV-E-1 and identified in the comments column (column e) as associated with Post-Demonstration Guardianship. Part 3 (Semi-Annual Budget Projections) of form ACF-IV-E-1 has been proposed for elimination. Therefore, there is no need to provide a break-out of this component for purposes of these future FY projections.

### **Short-Term Training for Child Welfare Agencies, Relative Guardians, and Court Personnel**

P.L. 110-351 amends section 474(a)(3)(B) of the Act to provide for additional categories of trainees as eligible to receive title IV-E short-term training. These categories of trainees include: relative guardians; State-licensed or State-approved child welfare agencies providing services to children receiving title IV-E assistance; child abuse and neglect court personnel; agency, child or parent attorneys; guardians ad litem; and court appointed special advocates. Title IV-E funding for allowable training expenditures on behalf of these new categories of trainees is available at differing FFP rates during a five-year phase-in period. For expenditures incurred in FY 2009 the FFP rate is 55%. The applicable rate increases by 5% each FY (i.e., FY 2010—60%, FY 2011—65%, FY 2012—70%) until reaching 75% (FFP rate applicable for other title IV-E State and local training) in FY 2013. The FFP rates during the first four years of the phase-in period are thus referred to as “transitional FFP rates.” It should be noted that training costs incurred that are allowable as title IV-E training in accordance with statutory and regulatory provisions that existed prior to the enactment of P.L. 110-351 continue to be subject to reimbursement at the prescribed FFP rate of 75% in all FYs.

Each title IV-E agency seeking to provide allowable training to individuals covered by this provision should review its approved PACAP and any training contracts to assure that the costs of such training are properly identified, measured and allocated. To the extent that changes are deemed necessary, an appropriate PACAP amendment should be submitted to the Department of Health and Human Services Division of Cost Allocation before the filing of title IV-E transitional FFP rate claims. Training activities and costs for title IV-E must also be in accordance with the State's training plan for title IV-B, as required by 45 CFR 1356.60(b)(2). States may make such changes in their training plans as part of their next submission of the Children and Family Services Plan due by June 30, 2009. Any training provided to the newly identified categories of trainees must be allocated to all benefiting Federal and State programs. Transitional FFP rates for training can apply to the Foster Care, Guardianship Assistance and Adoption Assistance Programs.

Title IV-E training estimates and expenditures subject to transitional FFP rates are to be reported on an interim basis in Part 1 (Quarterly Report of Expenditures and

Estimates) of form ACF-IV-E-1 as a component of and in the same manner as for “State and Local Training.” Title IV-E claims for such training are to be reported in the program for which the training was provided, except that, as noted above, costs associated with the GAP are to be reported on the same line as those for Adoption Assistance. Thus, training associated with the Foster Care Program is to be reported on Line 7 in the Foster Care section, while any such training associated with the Adoption Assistance Program or GAP is to be reported on Line 4 in the Adoption Assistance section. The transitional FFP rate amounts reported are to be added to other State and Local Training (at 75% FFP) reported on the line. Please note that the “Federal Share” columns (columns b, d and f) are to be reported reflecting the actual total claimed FFP (e.g., the sum of the amounts claimed at the 75% rate and the amounts claimed at the transitional rate of 55% in FY 2009).

Any title IV-E agency reporting transitional FFP rate training amounts on a form ACF-IV-E-1 submission must supplement its financial report with a supporting work paper identifying the training amounts reported at the transitional FFP rate and at the regular FFP rate of 75% for each line. Further, to the extent that training of relative guardians allocated to the GAP is combined with reported Adoption Assistance State and local training, the GAP and Adoption Assistance components must be separately identified. This work paper may be provided as an attachment to an electronic submission through the On-Line Data Collection system or as a paper submission addressed to the ACF Regional Grants Officer and the Children’s Bureau Regional Program Manager.

Any prior quarter adjustments in this category (no earlier than the quarter ended December 31, 2008) should be separately reported in Part 2 of form ACF-IV-E-1 and identified in the comments column (column e) as associated with “Transitional FFP Rate Training.” It is important to note that the applicable transitional FFP rate is based on the FY in which the cost was incurred rather than the FY in which the claim is filed. Part 3 (Semi-Annual Budget Projections) of form ACF-IV-E-1 has been proposed for elimination. Therefore, there is no need to provide a break-out of transitional FFP rate training for purposes of these future FY projections.

**INQUIRIES:** Children’s Bureau Regional Program Managers  
ACF Regional Grants Officers

/s/

Maiso L. Bryant  
Acting Commissioner

Attachment A- Children's Bureau Regional Program Managers  
Attachment B- ACF Regional Grants Officers

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