

<h1>ACF</h1> <p>Administration for Children and Families</p>	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration on Children, Youth and Families	
	1. Log No: ACYF-CB-PI-15-09	2. Issuance Date: December 02, 2015
	3. Originating Offices: Children’s Bureau and Office of Grants Management	
	4. Key Words: Title IV-E Programs Quarterly Financial Report, Form CB-496; Annual Adoption Savings Calculation and Accounting Report; Federal Medical Assistance Percentage (FMAP) rate; Federal Financial Participation (FFP); Federal Fiscal Year (FFY); and On-Line Data Collection (OLDC)	

Program Instruction

- TO:** State, Territorial and Tribal Agencies Administering or Supervising the Administration of the Foster Care, Adoption Assistance and Guardianship Assistance programs under Title IV-E of the Social Security Act, Indian Tribes, Tribal Organizations and Tribal Consortia (Tribes).
- SUBJECT:** Approval of a revised form for reporting financial information on the title IV-E Foster Care, Adoption Assistance and Guardianship Assistance Programs.
- LEGAL AND RELATED REFERENCES:** Title IV-E of the Social Security Act (the Act); the Preventing Sex Trafficking and Strengthening Families Act, enacted September 29, 2014, P.L. 113-183; 45 CFR 201.5; ACYF-CB-PI-15-06, dated May 22, 2015; ACYF-CB-PI-13-06, dated December 5, 2013; and ACYF-CB-PI-10-14, dated November 23, 2010.
- PURPOSE:** The purpose of this Program Instruction (PI) is to provide State, Territorial and Tribal title IV-E agencies (hereafter, "title IV-E agencies") with the revised form and instructions approved by the U.S. Office of Management and Budget (OMB) for reporting quarterly financial information on the title IV-E Foster Care, Adoption Assistance and Guardianship Assistance Programs. This PI also provides guidance for the submission of the Annual Adoption Savings Calculation and Accounting Report for federal fiscal year (FFY) 2015 and for subsequent FFYs.
- BACKGROUND:** The title IV-E Foster Care, Adoption Assistance and Guardianship Assistance Programs are funded through quarterly reports submitted by title IV-E agencies containing program estimate and expenditure information. In 2010, the OMB approved the Title IV-E Programs Quarterly Financial Reporting Form (Form CB-496) for use as the financial report for these programs as a replacement for Form ACF-IV-E-1 (see ACYF-CB-PI-10-14, dated

November 23, 2010). The OMB also approved revisions to Form CB-496 in 2013 for a three-year period (see ACYF-CB-PI-13-06, dated December 5, 2013).

The Preventing Sex Trafficking and Strengthening Families Act, P.L. 113-183, contained several provisions impacting financial reporting for title IV-E programs. To accommodate these changes, the Administration for Children and Families (ACF) proposed revisions to the CB-496 form and instructions. As required by the Paperwork Reduction Act, ACF issued two Federal Register Notices (dated March 30, 2015 (80 FR 16683 et seq.) and July 21, 2015 (80 FR 43093 et seq.)) seeking comments from the public on the reporting form and the proposed revisions and sought OMB approval for the use of the revised form.

INFORMATION: The revised CB-496 financial reporting form has been approved by OMB for use through October 31, 2018 as a replacement for the previous version released through issuance of ACYF-CB-PI-13-06 on December 5, 2013.

The revised Title IV-E Programs Quarterly Financial Report, Form CB-496, is applicable to all title IV-E agencies. It follows the same general format and content of the prior version of the reporting form but collects additional information needed to administer the programs covered and provides appropriate additional instructions for form completion.

A number of changes brought about through P.L. 113-183 are now addressed in Form CB-496. Specifically, the revised reporting form includes a line in Part 1 (Line 10b) to report specified title IV-E agency administrative activities for children or youth in the placement, care or supervision of the title IV-E agency who are at-risk of becoming a sex trafficking victim or who are identified as a sex trafficking victim as well as other specified activities on behalf of any child missing from foster care. These title IV-E activities are to be performed in accordance with sections 471(a)(9), (34) and (35) of the Social Security Act (Act) and are designated for reporting purposes as “Sex Trafficking Administrative Costs” under the foster care program. See the Children’s Bureau’s [Child Welfare Policy Manual at section 8.1 Q/A#7](#) for further information on these provisions. Expenditures for these activities may be reported for periods beginning in FFY 2015.

An additional reporting line has also been added to Form CB-496 Part 1 (Line 44b) to identify the average monthly number of children on whose behalf Sex Trafficking Administrative Costs are reported. The CB-496 Part 2 has also been revised to include a new funding category code (FST) for reporting Sex Trafficking Administrative Costs.

The cited additional CB-496 Part 1 reporting lines and Part 2 funding category code are expected to be available for data input through the ACF On-line Data Collection (OLDC) system for reporting periods with a current

quarter beginning in FFY 2016 (i.e. quarters ending December 31, 2015 and later). We will advise title IV-E agencies should there be any delays in that schedule. Any claims for Sex Trafficking Administrative Costs for periods in FFY 2015 will need to be submitted as prior quarter adjustments. The requirement to report the average monthly number of children on whose behalf such costs are reported is limited to individuals associated with current quarter claims and next quarter estimates and is thus applicable for reporting periods beginning in FFY 2016.

P.L. 113-183 also modified section 473(a)(8) of the Act effective October 1, 2014, to require all title IV-E agencies to calculate and report annually the agency savings from applying the differing eligibility criteria for “applicable child” title IV-E adoption assistance cases as defined in section 473(e) of the Act, the methodology used to calculate the savings, how savings are spent, and on what services. See program instruction [ACYF-CB-PI-15-06](#) for additional information on these “adoption savings” requirements.

The adoption savings requirements are now addressed in Form CB-496 through a new Part 4: Annual Adoption Savings Calculation and Accounting Report. Unlike Parts 1-3, Part 4 is to be submitted only *once* each year and contains information for the entire FFY. The instructions indicate that Part 4 is to be submitted as part of the Form CB-496 expenditure report for the current quarter ended September 30th of each year. Such a report is normally due on October 30th of each year. **However, for purposes of the FFY 2015 adoption savings current FFY reporting period, the Form CB-496 Part 4 will be due on December 31, 2015.**

Please note that this first FFY 2015 reporting period Part 4 report must be prepared using the attached Excel spreadsheet version of the CB-496 Part 4. Once completed, the Part 4 spreadsheet should be scanned and submitted as a PDF file attached to the title IV-E agency’s CB-496 Part 1 OLDC submission for the current quarter ended September 30, 2015. If the CB-496 Part 1 for that quarter has already been submitted, this report now including the Part 4 as an attachment will need to be resubmitted as a revision through OLDC.

For future reporting periods, we anticipate having the Part 4 programmed directly into OLDC for reporting purposes. A notification will be sent to all title IV-E agencies when the CB-496 Part 4 is operational within OLDC.

In addition to the changes outlined above, we also determined that certain other additions to the reporting form instructions and a renumbering of some reporting form lines was appropriate based on the changing components and scope of the title IV-E programs. Specifically, the revised CB-496 instructions provide more detailed information on processing of prior quarter adjustments for title IV-E demonstration project operational costs and two previously existing CB-496 Part 1 lines have been renumbered with an “(a)”

to permit the inclusion of new reporting lines without otherwise changing the numbering order.

SUBMISSION: In accordance with the applicable Grant Terms and Conditions:

Parts 1, 2 and 3 are submitted Quarterly. Each quarterly report must be submitted within 30 days of the end of each fiscal quarter (i.e., **no later than January 30, April 30, July 30, and October 30**).

Part 4 is submitted Annually, with the 4th quarter report (i.e., **no later than October 30**). For FFY 2015 only, **the due date is December 31, 2015** (See FFY 2015 special submission procedures, discussed above.).

The quarterly reports for these programs must be submitted electronically through the ACF On-Line Data Collection (OLDC) system. Grantees must not submit duplicate copies either by mail, by fax or as an email attachment of any reports submitted through OLDC. (See ACF Office of Grants Management Action Transmittal, OGM-AT-13-01, issued September 25, 2013.)

The Action Transmittal cited above also addresses a grantee's ability to request a one-year waiver from the electronic reporting requirement if it can demonstrate a lack of internet access, computer capacity or other circumstance that prevents electronic filing of Form CB-496. If a waiver is approved, a signed paper copy of Form CB-496 should be submitted to:

Administration for Children and Families
Office of Grants Management
Division of Mandatory Grants
Att'n: Title IV-E Programs
Mary E. Switzer Building*
330 C Street, SW – Mail Stop 3127*
Washington, DC 20201*
***Please note this change from previous address**

An additional copy must be sent to the ACF Regional Grants Management Officer.

EFFECTIVE DATE:

Title IV-E agencies are to begin using the revised Form CB-496 Parts 1 - 3 to report estimates and expenditures for covered title IV-E programs effective for purposes of the quarterly submission due on January 30, 2016. That submission covers the current quarter ending December 31, 2015 and the next quarter ending June 30, 2016. The new Form CB-496 Part 4 must also be used for the Form CB-496 Part 4 submission due on December 31, 2015

covering the FFY 2015 current FFY reporting period.

**PAPERWORK
REDUCTION
ACT:**

Under the Paperwork Reduction Act of 1995 (Public Law 104-13), an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. The OMB control number of the Form CB-496 is 0970-0205, approved through October 31, 2018.

INQUIRIES TO:

Children's Bureau Regional Program Managers or ACF Regional Grants Officers

/s/

Rafael López
Commissioner
Administration on Children, Youth
and Families

/s/

Tony Hardy
Director, Office of
Grants Management

ATTACHMENTS:

Attachment A – Children’s Bureau Child Welfare Regional Program Managers and ACF Regional Grants Officers

Attachment B - Copy of the Form CB-496

Attachment C - Instructions to complete Form CB-496

Attachment D – Excel Spreadsheet Copy of Form CB-496 Part 4