

<h1 style="margin: 0;">ACF</h1> <p style="margin: 0;">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-81-08	2. Issuance Date: August 19, 1981
	3. Originating Office: Children's Bureau	
	4. Key Words: Fiscal Reports	

PROGRAM INSTRUCTION

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

SUBJECT: Fiscal Reports for Title IV-E or IV-A Foster Care and Transfers to Title IV-B

LEGAL REFERENCES: Section 402, 403, 471, and 474 of the Social Security Act and Section 101(a)(2) of Public Law 96-272.

BACKGROUND: The amounts of Federal financial participation (FFP) for foster care under title IV-E or title IV-A of the Social Security Act ("The Act") are based, as the Secretary may determine, on estimate reports filed by States prior to the beginning of each quarter and adjusted for overpayments or underpayments for prior quarters. If the appropriations for title IV-B reach certain levels, the total FFP to be awarded for each fiscal year 1981 through 1984 for foster care is limited to an annual allotment. Any portion of the annual allotment not needed for title IV-E or title IV-A foster care may be claimed by a State that meets the requirements of section 427(a) of the Act as funds to be used for reimbursement for expenditures for title IV-B.

ACTION REQUIRED: ACYF [Program Instruction 81-05](#) issued June 9, 1981, transmitted the forms and instructions to States for reporting fiscal data for the foster care and adoption assistance programs. The forms attached to the PI (Forms No. IV-E (or IV-A-FC)-1 and -2) were originally approved for use by OMB through June 30, 1981. OMB has approved the use of the forms for expenditures related to the four quarters of FY81 and adjustments for those quarters or any earlier quarters. Child support collections should be reported as adjustments for the fiscal year in which the collection is made. States operating their foster care program under title IV-A must participate in the entire IV-D program. ACYF [PI-81-7](#) issued July 1, 1981 included instructions for filing the Section 427 certification necessary to permit transfer of title IV-E or IV-A foster care program funds not needed for foster care within the annual allotment ceiling to title IV-B.

In addition to completing the Section 427 certification States must be meeting the requirements, complete Section B of the Quarterly Statement of Expenditures (Form No. IV-E (or IV-A-FC)-1) indicating their amount of funds not needed for IV-E or IV-A foster care and submit a supplemental CWS-101 listing the estimated expenditures and amount of Federal funds requested for transfer only and certifying the amount of State and local funds available for the amount transferred. It was intended that all of the conditions necessary to transfer unused IV-E or IV-A foster care for FY 1981 be met by July 31, 1981. Due to time shortage for States to adequately determine foster care program needs and to submit the necessary forms, the filing date for transfer of funds not needed for foster care to be used under title IV-B is extended to August 31, 1981. States that were meeting the requirements and so certified by July 31 need not re-certify. The filing date for applying for funds appropriated under title IV-B subject to section 427 requirements has not been extended, since the funds must be re-allotted. Whether appropriated under title IV-B or transferred from foster care, funds awarded under title IV-B must be obligated by States by the end of the fiscal year in which the Federal funds are awarded. However, the funds need not be expended at that time. They must be fully liquidated (expended and claimed) by two years from the date of obligation.

EFFECTIVE DATE: Effective upon issuance.

INQUIRIES Regional Program Directors for Children, Youth and
TO: Families
Warren Master
Acting Commissioner
Administration for Children, Youth and Families