

<h1>ACF</h1> <p>Administration for Children and Families</p>	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Administration on Children, Youth and Families	
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PROGRAM INSTRUCTION

TO: State, Territorial and Tribal Agencies Administering or Supervising the Administration of the Foster Care, Adoption Assistance, Guardianship Assistance, Kinship Navigator and Prevention Services 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 data on the title IV-E Foster Care, Adoption Assistance, Guardianship Assistance, Kinship Navigator and Prevention Services Programs.

LEGAL AND RELATED REFERENCES: 45 CFR 201.5; Title IV-E of the Social Security Act (the Act); [PI-20-09](#) and [PI-21-08](#).

PURPOSE: This Program Instruction (PI) provides State, Territorial, and Tribal title IV-E agencies (hereafter, "title IV-E agencies") with the renewed and 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, Guardianship Assistance, Kinship Navigator and Prevention Services Programs, as well as annual reporting data for Adoption Savings.

BACKGROUND: The title IV-E Foster Care, Adoption Assistance and Guardianship Assistance, Kinship Navigator and Prevention Services Programs are funded through quarterly reports submitted by title IV-E agencies containing program estimate and expenditure information. OMB approved revisions to the Title IV-E Programs Quarterly Financial Reporting Form (Form CB-496) in June 2021 for a period ending June 30, 2024. A three-year renewal of this report (without revisions) was approved by OMB in June 2024. ACF then sought OMB approval for revisions to the CB-496 to reflect recent and upcoming changes in program operations. Following a public comment period, OMB approved the revised CB-496 on September 25, 2024 for use through June 30, 2027 as a replacement for the previous version released through [ACYF-CB-PI-21-08](#).

INFORMATION:

The revised Title IV-E Programs Quarterly Financial Report, Form CB-496, is applicable to all title IV-E agencies beginning in federal fiscal year (FFY) 2025. The reporting form follows the same general format and content of the prior version, but collects some additional information needed to administer the programs covered, eliminates one section of the form that is no longer needed, and provides additional instructions for form completion. In revising the form, ACF sought to retain pre-existing reporting line numbers wherever possible by creating sub-lines for newly collected data.

The changes to the CB-496 include:

- a breakout of certain costs and caseload data for children in title IV-E “extended foster care,” which covers older youth for whom program eligibility is based on use of the optional title IV-E Plan provision to extend the definition of “child” beyond the age of 18;
- a breakout of caseload data for children served under Tribal-State title IV-E agreements;
- revisions to title IV-E demonstration project and post-demonstration cost reporting, due to the termination of title IV-E demonstration projects and related provisions; and
- separate reporting of certain costs paid through title IV-E agreements between Tribes and Title IV-E agencies under the title IV-E prevention program.

The CB-496 reporting instructions have also been revised to provide additional guidance and, in a few instances, to change the heading for some existing reporting lines. More detailed information on the revisions to the form is provided below.

CB-496 changes relating to program operations

1. *Extended Foster Care Expenditures and Caseload Data* - Since FFY 2010, title IV-E agencies have been afforded the option, as per section 475(8)(B) of the Act, to revise the definition of a child in their title IV-E Plan to include an individual in foster care who has attained age 18, but not yet attained 19, 20, or 21 years of age, when the youth meets prescribed conditions for continued payments. Selection of this option by title IV-E agencies has significantly increased in the past several FFYs, resulting in a new caseload subject to some differing requirements and placement options.

The CB-496 now includes new subcategories for agency title IV-E foster care maintenance payments (FCMPs) costs and caseload under the heading of “Extended Foster Care (EFC).” The previously approved Form CB-496 reporting lines listed agency FCMP costs and caseload by placement type only (e.g., foster family homes, child care institutions, etc.).

The revision maintains existing CB-496 Part 1 FCMP reporting lines and provides for a further break out in two age groupings as follows:

- *Traditional Foster Care* - Children ages 0-17 (including some age 18 children expected to graduate from a secondary school by age 19 as per an approved IV-E Plan),
- *Extended Foster Care* - Children ages 18-20 who do not meet traditional foster care requirements but do qualify for extended foster care (as per an approved IV-E Plan option to revise the age definition of a child).

The new CB-496 Part 1 reporting lines available for data entry covering FCMPs for extended foster care are as follows:

- Line 1f. Agency EFC Maintenance Assistance Payments - Foster Family Home (FMAP Rate).
- Line 1g. Agency EFC Maintenance Assistance Payments – Specified Setting Child Care Institution (FMAP Rate).
- Line 1h. Agency EFC Maintenance Assistance Payments – Non-Specified Setting Child Care Institution (FMAP Rate).
- Line 1i. Agency EFC Maintenance Assistance Payments – Supervised Independent Living Setting (FMAP Rate). [Note: This placement category is used only for EFC purposes.]
- Line 48e. Number of Children: In-Placement: Agency Title IV-E EFC Maintenance Assistance Payments – Foster Family Home.
- Line 48f. Number of Children: In-Placement: Agency Title IV-E EFC Maintenance Assistance Payments – Specified Setting Child Care Institution.
- Line 48g. Number of Children: In-Placement: Agency Title IV-E EFC Maintenance Assistance Payments – Non-Specified Setting Child Care Institution.
- Line 48h. Number of Children: In-Placement: Agency Title IV-E EFC Maintenance Assistance Payments – Supervised Independent Living Settings.

This additional breakout of FCMP costs and caseload is only applicable to a title IV-E agency that has exercised the option to revise the definition of a child in its IV-E Plan and is serving youth meeting the extended foster care designation. It also only covers “agency” expenditures and caseload thus excluding an EFC breakout for Tribal-State agreements.

The additional reporting will permit ACF to 1) separately identify expenditures for children ages 0-18 subject to sampling as part of a title IV-E foster care eligibility review in accordance with regulations at 45 CFR 1356.71; and 2) track the growth in title IV-E foster care provided to youth ages 18 - 20 under the optional IV-E Plan provision. The reporting under EFC is effective for FFY 2025 but is optional for that FFY to allow title IV-E agencies time to adjust their automated systems to provide this breakout. ACF will work with any title IV-E agencies who may experience difficulty meeting these revised CB-496 reporting requirements by providing technical assistance, identifying interim processes to capture data, and generally affording agencies flexibility as needed and appropriate.

2. *Tribal-State Title IV-E Agreement Caseload Data* – A number of State title IV-E agencies have entered into title IV-E agreements with Tribes to serve additional children in the foster care, adoption assistance and guardianship assistance programs. Expenditures for assistance payments made by State title IV-E agencies under such agreements have been separately reported on Form CB-496 since FFY 2011. However, prior CB-496 instructions indicated that caseload data for children assisted through these agreements be reported together with all other children assisted by the State agency. Over the past several years, reported expenditures have risen under Tribal-State title IV-E agreements even though a number of Tribes have opted to directly administer title IV-E plans.¹ The revised Form CB-496 provides for separate reporting of children assisted under Tribal-State agreements. This change should not involve collection of any additional information from the involved Tribes since the caseload was previously required. The only change is that a State operating with a Tribal-State title IV-E agreement will need to separately report the children assisted under such an agreement(s).

The new CB-496 Part 1 reporting lines available for data entry (States only) covering caseload under a Tribal-State title IV-E agreement are as follows:

- Line 48i. Number of Children: In-Placement: Tribal-State Agreement Title IV-E Maintenance Assistance Payments - Foster Family Home.
 - Line 48j. Number of Children: In-Placement: Tribal-State Agreement Title IV-E Maintenance Assistance Payments – Other Qualifying Placements.
 - Line 53b. Number of Children: Tribal-State Agreement Title IV-E Adoption Assistance Payments.
 - Line 56b. Number of Children: Tribal-State Agreement Title IV-E Guardianship Assistance Payments.
 - Line 60b. Number of Children: Tribal-State Agreement Title IV-E Prevention Services – Any Services Provided.
3. *Demonstration Project and Post-Demonstration Costs* – Title IV-E demonstration projects were approved for implementation through periods ended in FFY 2019 and post-demonstration cost reporting was applicable for periods in FFYs 2020 and 2021. At this point, all reporting of post-demonstration costs should have ceased due to a statutory limit of two years after the end of each FFY for such reporting. Almost all demonstration project costs, with the possible exception of some decreasing prior quarter adjustments should also now be in the past.

CB-496 Part 3

Detailed reporting of demonstration project operational and evaluation costs was accomplished on Part 3 of Form CB-496 which provided a breakout and assessment of demonstration project costs as well as a calculation on whether such costs were

¹ Reported title IV-E assistance payment claims sourced from Tribal-State agreement funding categories increased between FFYs 2019 – 2023 by an average annual amount as follows: Foster Care: +49%; Adoption Assistance: +21%; and Guardianship Assistance: +101%.

fundable. Part 3 also collected information on post-demonstration costs to support calculation of Funding Certainty Grants for eligible jurisdictions.² Reporting of current quarter and next quarter estimates for costs attributable to operation of a title IV-E demonstration project or for post demonstration costs are no longer required due to the termination of those projects (at the end of FFY 2019) and the ending of the need to breakout post demonstration costs (at the end of FFY 2021). A breakout of prior quarter adjustments for FFY 2020 or FFY 2021 post demonstration costs was required for two additional years (through FFY 2023). Since further reporting of a detailed breakout of these costs is no longer needed, the CB-496 Part 3 has been deactivated with the revised CB-496 report.

CB-496 Part 1

The previous version of CB-496 Part 1 contained two lines (former Lines 16a and 16b) to report cost related to foster care demonstration projects. The revised Part 1 will retain a reporting line (now Line 16) for former foster care demonstration project prior quarter adjustment costs (also addressed in Part 2) but eliminate the line for foster care post-demonstration cost reporting (former Line 16b). Two reporting lines for demonstration project costs under title IV-E adoption assistance (former Line 25) and guardianship assistance (former Line 34a) have also been eliminated. Note: The reporting line for title IV-E post - demonstration guardianship assistance and services costs is being retained but is now numbered as Line 33 rather than the previously numbered Line 34b.

There have been no reported title IV-E claims for demonstration project costs under the title IV-E adoption assistance and guardianship assistance programs since FFY 2021 and FFY 2019, respectively. If a title IV-E agency needs to report a prior quarter adjustment claim for such costs, it should contact ACF to determine the appropriate CB-496 reporting line(s) to use.

CB-496 changes relating to regulatory changes, policy clarifications, and an upcoming statutory provision effective date

1. Title IV-E Prevention Program: Tribal – Title IV-E Agency Title IV-E Agreement Provision of Services Expenditures

In July 2024, the Children’s Bureau (CB) issued policy clarifications through the Child Welfare Policy Manual (CWPM) providing additional title IV-E prevention program flexibility for Tribes serving children and other eligible individuals through a title IV-E agreement under section 472(a)(2)(B)(ii) of the Act. (See the [CWPM Section 8.6 Q/A’s 1-2.](#)) Such Tribes may provide title IV-E prevention services and programs adapted to the culture and context of the tribal communities served through the agreement, and need not use a program that has received a rating of well-supported, supported or promising from the Title IV-E Prevention Services Clearinghouse. CB has also

² Funding Certainty Grant calculations were as authorized through the Family First Transition Act Public Law (P.L.) 116-94. See [ACYF-CB-PI-20-08](#) for additional information.

clarified Tribal IV-E agencies operating the title IV-E prevention program, like State title IV-E agencies, may enter into title IV-E agreements with other Tribes seeking to participate in the Prevention Program. The State or Tribal title IV-E agency entering into the title IV-E agreement with a Tribe must include the program and describe the adaptations as part of the title IV-E agency's five-year title IV-E prevention program plan. This policy change means that title IV-E agencies implementing such an agreement and a five-year prevention plan amendment need not follow the provision of services practice level criteria established for the title IV-E agency when reporting title IV-E prevention provision of services costs paid under a Tribal-Title IV-E agency agreement.

Additionally, beginning in FFY 2027 (periods starting October 1, 2026 and later) the federal share of costs for title IV-E provision of prevention services, including those paid under a Tribal-Title IV-E agency agreement, will be subject to the applicable State or Tribal FMAP rate rather than the currently used 50 percent federal financial participation (FFP) match rate (see Section 474(a)(6)(A)(i)(II) of the Act).

The previous version of Form CB-496 instructed title IV-E agencies to report title IV-E prevention program costs for provision of services by a Tribe paid through an agreement with that title IV-E agency on the same lines (broken out by practice level criteria) as were used for title IV-E agency costs. The policy clarification and statutory funding provision described above require use of a separate reporting line for these title IV-E agency costs paid through a Tribal-Title IV-E agency agreement. This new reporting line will assure that the applicable Tribal FMAP rate can be applied to these costs if it exceeds the FMAP rate for the involved title IV-E agency (State or Tribe). Therefore, Line 39 has been added to the revised CB-496 Part 1 to capture Tribal-Title IV-E Agency Agreement Prevention Services Provision - Qualifying Practices.

2. *Changes to CB-496 Reporting Instructions and Reporting Line Headings*

The CB-496 reporting instructions have been updated to reflect changes to reporting lines to align with recent policy and regulatory changes relating to relative/kin foster care licensing and the definition of relative; expansion of allowable legal representation administrative costs; and increased flexibilities for Tribes operating the IV-E prevention program through a Tribal-Title IV-E agency agreement. A few reporting line headings have also been revised to reflect applicable changes and some reporting line numbers were changed to accommodate insertion or removal of other reporting lines.

SUBMISSION: In accordance with the applicable Grant Terms and Conditions: Parts 1 and 2 of the CB-496 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). The quarterly and annual 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.

EFFECTIVE DATE: Title IV-E agencies must begin using the revised Form CB-496 Parts 1 - 2 to report estimates and expenditures for covered title IV-E programs effective for purposes of the quarterly submission due on January 30, 2025. That submission covers the current quarter ending December 31, 2024 and the next quarter ending June 30, 2025. The Form CB-496 Part 4 must also continue to be used for the Form CB-496 Part 4 submission due on October 30 of each year covering the immediately prior FFY reporting period (e.g., FFY 2025 report will be due on October 30, 2025).

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 0970-0510, approved through June 30, 2027.

Inquiries To: [Children’s Bureau Regional Program Managers](#)

/s/

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Commissioner
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Disclaimer Language

The contents of this document do not have the force and effect of law and are not meant to bind the public in any way, unless specifically incorporated into a contract. This document is intended only to provide clarity to the public regarding existing requirements under the law.

Attachment A: Copy of the Form CB-496

Attachment B: Instructions to complete Form CB-496