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); the Family First Prevention Services Act (FFPSA), Public Law 115-123 enacted February 9, 2018; CCWIS Final Rule – 45 CFR § 1355.50 thru § 1355.59; ACYF-CB-PI-18-09, dated November 30, 2018; ACYF-CB-PI-18-10, dated November 30, 2018; ACYF-CB-PI-18-11, dated November 30, 2018; ACYF-CB-PI-18-07, dated July 9, 2018; and ACYF-CB-PI-15-09, dated December 2, 2015.

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, Kinship Navigator and Prevention Services Programs. This PI also provides continuing guidance for the submission of the Annual Adoption Savings Calculation and Accounting Report.

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. In 2010, the OMB approved the Title IV-E Programs Quarterly Financial Reporting Form (Form CB-496) for use as the financial report for three of these programs (i.e., title IV-E Foster Care, Adoption Assistance, and Guardianship Assistance) as a replacement for Form ACF-IV-E-1 (see ACYF-CB-PI-10-14, dated November 23, 2010). The OMB last approved revisions to Form CB-496 in 2015 for a three-year period (see ACYF-CB-PI-15-09, dated December 2, 2015).

The Family First Prevention Services Act, enacted as part of P.L. 115-123, contained several provisions affecting financial reporting for title IV-E programs. Most notably, it created two new programs (i.e., Kinship Navigator and Prevention Services) under title IV-E. It also made changes affecting funding for the existing title IV-E programs. To accommodate these changes as well as other required 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 sought OMB approval for the revised form.

**INFORMATION:** The OMB approved the revised CB-496 financial reporting form for use through May 31, 2021 as a replacement for the previous version released through issuance of ACYF-CB-PI-15-09 on December 2, 2015.

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 or modified information needed to administer the programs covered and provides appropriate additional instructions for form completion.

**CB-496 changes relating to Family First Prevention Services Act (FFPSA)**

A number of changes the FFPSA made to title IV-E programs are now addressed in Form CB-496. Specifically, Part 1 section A has been expanded (Lines 1a – 2c) to report foster care maintenance assistance payments by the placement setting category (e.g., family foster home, various child care institution settings, etc.) in accordance with sections 472(c), (j) and (k) of the Social Security Act (Act) as amended by FFPSA. These sections place limitations on the availability of title IV-E foster care maintenance assistance payments for certain placement settings. ACF recognizes that title IV-E agencies may not be ready to provide a complete breakout of these costs by placement setting immediately. Therefore, the instructions address flexibility provided in reporting these costs for periods prior to each title IV-E agency’s effective date for specific statutory provisions relating to limitations on title IV-E foster care maintenance payments for placements that are not foster family homes. (See ACYF-CB-PI-18-07 at: [https://www.acf.hhs.gov/sites/default/files/cb/pi1807.pdf](https://www.acf.hhs.gov/sites/default/files/cb/pi1807.pdf) for additional information on these provisions.)
The revised reporting form also includes an entirely new section D in Part 1 to report costs for the title IV-E Prevention Services and Kinship Navigator programs. Although not all title IV-E agencies will opt to administer these new programs, and those that do may have various implementation dates, the reporting form provides the ability to seek federal financial participation (FFP) for these programs if, and when, each title IV-E agency decides to do so.

Part 1 section D includes reporting of title IV-E Prevention Services program costs broken out by costs for provision of services meeting specific practice standards (Lines 38–39), administrative costs (Line 40), and training costs (Line 41). Instructions on the requirements for participating in the title IV-E Prevention Services program are provided through ACYF-CB-PI-18-09 (for state title IV-E agencies) and ACYF-CB-PI-10 (for tribal IV-E agencies).

Title IV-E Kinship Navigator program costs are identified for reporting in Part 1 section D as either provision of services (Line 44) or administration (Line 45). Instructions on the requirements for participating in the title IV-E Kinship Navigator program are provided through ACYF-CB-PI-18-11.

A newly designated Part 1 section E (formerly section D) has been expanded to include several new lines identifying the average monthly number of children/families assisted through reported costs on several of the new reporting lines in sections A and D. The new or modified reporting lines cover children receiving title IV-E maintenance assistance payments in various foster care placement settings (Lines 48a-48d), children served through the title IV-E Prevention Services program (Line 60), and families served through the title IV-E Kinship Navigator program (Line 61).

CB-496 changes relating to Comprehensive Child Welfare Information System (CCWIS) final rule

Form CB-496 has also been modified to address changes brought about by the replacement of Statewide and Tribal Automated Child Welfare Information Systems (S/TACWIS) by CCWIS. The CCWIS final rule replaced the former rule for S/TACWIS and provided a transition period of 24 months from the effective date of the rule for title IV-E agencies to decide to use an existing system as the basis of a CCWIS application or to implement a new system. That transition period ended on July 31, 2018. Therefore, for periods starting in federal fiscal year (FFY) 2019 and later, child welfare information system costs reported on Form CB-496 will be for either CCWIS or non-CCWIS project activities. Title IV-E foster care costs for non-CCWIS costs are now separately reported (Lines 11a–11b) from other in-placement administration costs. All title IV-E CCWIS costs are now reported (Lines 12a–14b) with an additional breakout by whether or not a CCWIS and/or non-CCWIS cost allocation approach is used and on sublines (Part 1 only) by the project.
number as assigned by the Children’s Bureau. These changes are needed to appropriately track costs in accordance with the CCWIS final rule and other CCWIS guidance issued by the Children’s Bureau.

Overview of other CB-496 changes

In an effort to streamline and reduce reporting burden, ACF has consolidated several Form CB-496 reporting lines. Specifically, Part 1 section A no longer includes a separate line to report “In-Placement Administrative Costs – Agency Management.” The costs formerly reported on this line are now reported on either the “In-Placement Administrative Costs – Provider and Agency Management” line (Line 7) or the non-CCWIS project operational or project developmental cost lines (Lines 11a and 11b), as discussed in the instructions. Title IV-E training costs reported in sections A, B, and C no longer contain a separate line for “professional partner” costs. A breakout of these costs was previously needed due to the applicability of transitional FFP rates for several FFYs. This consolidation of all training costs at the 75 percent FFP rate (Lines 15, 24 and 33) results in the elimination of three former reporting lines.

The Form CB-496 instructions have also been streamlined to include a “compendium” that makes it easier to find specific information. They also contain additional Part 1 definitions broken out by “financial information” and “program-related information.” ACF modified the instructions requiring submission of a detailed explanation of quarterly variances for line items in Part 1. Beginning with reports submitted for FFY 2019, states will need to address quarterly variances only when there is an increase or decrease greater than ten percent, rather than the five percent threshold formerly in effect. Tribes are exempt from this requirement.

The changes to Form CB-496 Part 2 are limited to the identification of prior quarter adjustments attributable to the two new title IV-E programs and to new funding category codes associated with the Part 1 reporting line changes.

The only change to Form CB-496 Part 3 (Demonstration Projects) is the retitling of the SAWCIS operational cost references to CCWIS operational cost and the placement of the relevant line item instructions under the headings of “experimental design projects”, “capped allocation design projects” and “all program projects” to make that information more readily accessible.

Form CB-496 Part 4 (Adoption Savings) is unchanged. The instructions have been slightly modified to provide updated and clarifying information.

The cited Form CB-496 Part 1 reporting line and Part 2 funding category code changes 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 2019 (i.e., quarters ending December 31, 2018 and later). We will advise title IV-E agencies should there be any delays in that schedule.

**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).

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. (See ACF Office of Grants Management Action Transmittal, OGM-AT-13-01, issued September 25, 2013.)

This document also provides instructions on requesting a one-year waiver from online reporting in the event any state or tribe is able to clearly demonstrate a lack of internet access, computer capacity or other circumstance that prevents electronic filing of Form CB-496. If the request for a waiver is approved, instructions for submitting a paper copy of this report will be provided at that time.

**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, 2019. That submission covers the current quarter ending December 31, 2018 and the next quarter ending June 30, 2019. 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 2019 report due on October 30, 2019).

**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 May 31, 2021.
INQUIRIES TO: Children’s Bureau Regional Program Managers or ACF Regional Grants Officers

/s/
Jerry Milner
Acting Commissioner
Administration on Children, Youth and Families

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