

PROGRAM INSTRUCTION

AoA - PI - 11 - 01

TO: STATE AGENCIES ADMINISTERING PLANS UNDER TITLE III OF THE OLDER AMERICANS ACT OF 1965, AS AMENDED

SUBJECT: AoA Supplemental Form to the SF-425 Report for Formula Grants Under Title III of the Older Americans Act.

LEGAL AND RELATED REFERENCES: Older Americans Act Amendments, 2006

The purpose of this Program Instruction is to inform the States of the revised AoA Supplemental Form to the SF-425 and to transmit a copy with instructions for completion.

On December 20, 2010, OMB extended approval of the use of the AoA Supplemental Form to the SF-425 which was published for comment in the July 21, 2010, and October 14, 2010, issues of the Federal Register. The approved form contains some revisions from the previously approved form, but they are not considered material changes. A copy of this supplemental form with instructions on completing the supplemental form is attached. This revised form replaces the AoA supplemental form currently in use and must now be used in reporting all open Title III grant years. States should duplicate the supplemental form for future use. The SF-425 can be found at http://www.whitehouse.gov/omb/grants_forms/, along with a set of comprehensive instructions. AoA has also taken the liberty to provide a cross walk between the SF-269 and SF-425 (see attachment).

The effective date for using the revised supplemental form is the first financial reporting period for FY 2011 (October 1, 2010 to March 31, 2011). There is no change to the frequency of reporting or the due dates for receipt in the Regional Offices. Reporting for the first six months of a fiscal year (October 1- March 31) is due in the Regional Office by April 30. Reporting for the second six months of a fiscal year (April 1 - September 30) is due in the Regional Office by October 30. All open grant years will be reported on this schedule until all obligations are liquidated within the allowable two year period following the year of the awarding of the grant. Grants awarded with reallocated funds have an additional year for obligation liquidation. All reporting must be completed on an accrual basis.

This supersedes all previous instructions regarding the use of AoA Supplemental Forms to the SF-425.

ATTACHMENTS : AoA Supplemental Form to the SF-425, Instructions, and Crosswalk

INQUIRIES : Inquiries should be addressed to the Regional Administrators for Aging, DHHS Regional Offices.

Edwin Walker
U.S. Deputy Assistant Secretary, Center for Program Operations
Administration on Aging

**FEDERAL FINANCIAL REPORT (FFR) SF-425
AOA SUPPLEMENTAL FORM TO SF-425-TITLE III**

STATE: _____ FY: _____
DATE SUBMITTED: _____ REPORTING PERIOD ENDED: _____

Item 10 d. Column III Total Federal Funds Authorized by AOA for the Federal FY _____ has been allocated by the State as follows (as applicable):

1. State administrative activities which consist of funds in the amount of \$ _____ from the following:

Part B \$ _____
Part C-1 \$ _____
Part C-2 \$ _____
Part D \$ _____
Part E \$ _____

2. Part B, Supportive Services (**Including** LTCO Funds) \$ _____

3. Part B, Long Term Care Ombudsman Only \$ _____ FY2000 _____

4. Part C-1, Congregate Meals \$ _____

5. Part C-2, Home Delivered Meals \$ _____

6. Part D, Preventive Health \$ _____

7. Part E, Caregivers \$ _____

Area Plan Administration \$ _____
which consists of funds from:

Part B \$ _____
Part C-1 \$ _____
Part C-2 \$ _____
Part E \$ _____

Item 10 e. Column III, Federal Share of Expenditures:

	State	Non-State
ADMIN	\$ _____	\$ _____
Title III		
Part B (Excluding LTCO Funds)	\$ _____	\$ _____
LTCO (Part B) Only	\$ _____	\$ _____
Part C-1	\$ _____	\$ _____
Part C-2	\$ _____	\$ _____
Part D	\$ _____	\$ _____
Part E (Including Grandparent Funds)	\$ _____	\$ _____
Grandparent Only	\$ _____	\$ _____

TOTAL \$ _____ \$ _____

Item 10 h. Column III, Unobligated Balance of Federal Funds:

Part B \$ _____ Part D \$ _____

Part C-1 \$ _____ Part E \$ _____

Part C-2 \$ _____

Item 10 j. Column III, Total Recipient Share of Expenditures which consists of outlays from:

	State	Non-State
ADMIN	\$ _____	\$ _____
Title III		
Part B (Excluding LTCO Funds)	\$ _____	\$ _____
LTCO (Part B) Only	\$ _____	\$ _____
Part C-1	\$ _____	\$ _____
Part C-2	\$ _____	\$ _____
Part D	\$ _____	\$ _____
Part E (Including Grandparent Funds)	\$ _____	\$ _____
Grandparent Only	\$ _____	\$ _____
TOTAL	\$ _____	\$ _____

Item 10 n. Column III, Program Income expended in accordance with the Addition Alternative (cumulative amount):

Part B \$ _____ Part D \$ _____

Part C-1 \$ _____ Part E \$ _____

Part C-2 \$ _____

**THE ADMINISTRATION ON AGING (AoA)
ADDITIONAL INSTRUCTIONS FOR COMPLETING
FEDERAL FINANCIAL REPORT AND SUPPLEMENTAL FORM TO SF-425**

General Instructions

- 1) The supplemental form must be submitted with the SF-425.
- 2) All amounts reported should be rounded off to the nearest dollar; no cents should be reported.
- 3) Leave blank items l, m, and o, since the Deductive and the Matching or Cost Sharing alternatives are not allowed.
- 4) The amount reported in item 10.i should also represent recipient share (i.e. those non-Federal resources contributed by AAA's, nutrition and service providers, etc.); break out accordingly.
- 5) Voluntary contributions are program income, as defined at 45 CFR Part 92.25(b). **In addition**, 45 CFR Part 92.21(f) requires that voluntary contributions, as program income, must be disbursed before any further Federal funds are requested.
- 6) The amount reported in item 10.j should represent outlays made from recipient share of expenditures, broken out accordingly.
- 7) Item 10.f should include the total Federal share of unliquidated obligations.
- 8) Please note that program income used in accordance with the Addition Alternative (Item 10.n) is a **Cumulative Amount** and should be reported in 10n only. Program income should not be reported as Recipient or Federal share expenditures.
- 9) Program income **must** be reported on the SF-425 for the fiscal year in which it is received.
- 10) In Item 13, all 5 blocks should be completed--printed signature, written signature, telephone number, email address, and date.

Since the current form does not have multiple columns for reporting more than one program function, State Agencies are required to break down the following items on the Supplemental Form to the SF-425. States which are a Single State Planning and Service Area and do not have Area Agencies on Aging (AAA) are also required to complete the AoA Supplemental Form with each submission. This includes all lines and columns, except where a line is specifically designated for an Area Agency on Aging (AAA), such as Item 10.d, Area Plan Administration.

ITEM 10.d Total Federal funds authorized for this funding period

The break down of Item 10.d should be the State's allocation of Federal funds for the following program functions in the indicated sections of the supplemental form. SF-425 reports as of September 30, XXXX (insert current FFY) should reflect allocations according to the transfer grant.

State Administration/Administrative Activities

Sections 308(a)(1) and (b)(2) provide the authority for States to expend the greater of 5% of their total allotment or \$500,000 for this function. Provide the total amount of Title III funds used for State Administration on Line 1. This total must be broken down further to identify the amount of funds utilized from each program allotment.

Part B, Supportive Services; Part C1, Congregate Meals; and Part C2, Home Delivered Meals

Sections 308 (b)(4) and (5) provide the authority for States to transfer between Title III-B and III-C and Titles III-C1 and C2. Provide the amount utilized by the State after transfers for each of the three program allotments on Lines 2, 4, and 5 respectively. Part B Funds for the Long-Term Care Ombudsman program should also be **included** in Part B, Line 2. A final grant award is issued to states by September 30th each year, the last day of the Federal Fiscal Year (FFY). This reflects all transfers that have taken place in the state for that FFY. These transfers may be between Title III-B and III-C and between Titles III-C1 and C2. From September 30th forward, Item 10.d must show the same amounts as the final Statement of Grant award for that FFY. If Item 10.d is allocating funds on the basis of transfers before the final transfer grant is issued, please state so in Line 12.

Long-Term Care Ombudsman

Sections 304(d)(1)(B) and 307(a)(9) provide the authority to utilize Part B funds for Long-Term Care Ombudsman services. Provide the amount of Fiscal Year 2000, Title III-B funds utilized by the State for costs incurred by the State Agency in support of the Statewide Long-Term Care Ombudsman program. The total Federal funds authorized for this purpose must equal or exceed the amount spent in the base year 2000, and should be recorded on Line 3 and **included** in the Part B amount in Line 2 above.

Part D, Disease Prevention and Health Promotion Services

Section 303(d) authorizes funds for grants under Part D. Provide the amount of Title III

funds utilized for preventive health services on Line 6.

Part E, National Family Caregiver Support Program

Sections 303 (e)(1) and (2) authorize funds for grants under Part E. Provide the amount of Title III funds utilized for caregiver services on Line 7. Under Part E, states may not use more than 10% of the total Federal and non-Federal share available to the state to provide support services to grandparents and older individuals who are relative caregivers of a child who is not more than 18 years of age.

Area Plan Administration

Sections 304(d)(1)(A) and 308(a)(3) provide the authority for States to utilize a maximum of 10% statewide of their total allotment for Area Plan Administration after the allocation of funds for State plan administration. This total must be broken down further to identify the amount of funds utilized from each program allotment. The allotment for Part D may be included in the 10% computation, but no funds may be taken from Part D.

ITEM 10.e Federal share of expenditures

Item 10.e, **cumulative column**, identifies the total **Federal** amount expended for State and Area Plan Administration on the first (ADMIN) line. Break out the remaining Federal share of outlays in the spaces provided for each program service.

- No Federal dollars expended for any service may exceed the amount of Federal dollars allotted for that service on the last grant award following approval of transfers for that fiscal year. If the amount reported for any service temporarily exceeds the Federal grant award due to pending approval of transfers for the fiscal year, please explain on Line 12.
- Under Part B, the amount recorded should **exclude** LTCO (Part B) funds. LTCO (Part B) funds should be recorded on the LTCO (Part B) Only line.
- Under Part E, states may not use more than 10% of the total Federal and non-Federal share available to the state to provide support services to grandparents and older individuals who are relative caregivers of a child who is not more than 18 years of age. Part E should be broken out to identify the amount of Federal funds expended for support services to grandparents and relative caregivers. The Grandparent amount should be **included** in the Part E line and recorded on the Grandparent line.

ITEM 10.h Unobligated balance of Federal funds

Breakdown the total unobligated Federal funds by Part/Subpart. If the report being submitted is a final report, please indicate in Line 12 if those funds **HAVE OR HAVE NOT** been drawn down from the Payment Management System (PMS)

ITEM 10.j Total recipient share of expenditures

Sections 304 and 308 of the Older Americans Act and Section 1321.47 of the Title III regulations require a match for State and Area Plan administration, Part B and C Services, and Part E Services. Federal expenditures for State and Area Plan Administration and Federal expenditures for Part E may not exceed 75% of Total expenditures, and Federal expenditures for Parts B and C may not exceed 85% of total expenditures. Match for State and Area Plan Administration may be pooled. Match for Parts B and C may be pooled. No match is required for Part D. In Item 10.j, the **cumulative column** identifies the total **non-Federal** amount expended for State and Area Plan Administration on the first (ADMIN) line. Break out the remaining non-Federal share of outlays in the spaces provided for each program service.

- Under Part B, because the 15% match is calculated after funds for LTCO have been set aside by the State, the amount recorded should **exclude** LTCO (Part B) funds. LTCO (Part B) funds should be recorded on the LTCO (Part B) Only line.
- Under Part E, states may not use more than 10% of the total Federal and non-Federal share available to the state to provide support services to grandparents and older individuals who are relative caregivers of a child who is not more than 18 years of age. Part E should be broken out to identify the amount of non-Federal funds expended for support services to grandparents and relative caregivers. The Grandparent amount should be **included** in the Part E line and recorded on the Grandparent line.

ITEM 10.n Program income expended in accordance with the Addition Alternative

Breakdown the cumulative amount of program income disbursed by Part/Subpart. Disbursed program income must be reported on the SF-425 for the fiscal year in which the program income was earned (45 CFR Part 92.21(f)(2)).

Attachment

Crosswalk between SF-425 and SF-269

2/23/2011

SF-425	Remarks	SF-269	Remarks
1. Federal Agency and Organizational Element to Which Report is Submitted	data entry	1. Federal Agency and Organizational Element to Which Report is Submitted	data entry
2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)	data entry	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	data entry
3. Recipient Organization (Name and complete address including Zip code)	data entry	3. Recipient Organization (Name and complete address, including ZIP code)	data entry
4a. DUNS Number	data entry		
4b. EIN	data entry	4. Employer Identification Number	data entry
5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	data entry	5. Recipient Account Number or Identifying Number	data entry
6. Report Type: Quarterly Semi-Annual Annual Final	choice of "Quarterly", "Semi-Annual", "Annual", or "Final"	6. Final Report Yes No	choice of "Yes" or "No"
7. Basis of Accounting: Cash Accrual	choice of "Cash" or "Accrual"	7. Basis Cash Accrual	choice of "Cash" or "Accrual"
8. Funding/Grant Period From: (month, Day, Year) To: (Month, Day, Year)	data entry	8. Funding/Grant Period (See instructions) From: (month, Day, Year) To: (Month, Day, Year)	data entry
9. Reporting Period End Date (Month, Day, Year)	data entry	9. Period Covered by this Report From: (Month, Day, Year) To: (Month, Day, Year)	data entry
10. Transactions Federal Cash:			
10a. Cash Receipts	data entry for Federal Cash		
10b. Cash Disbursements	data entry for Federal Cash		
10c. Cash on Hand (line a minus b)	data entry for Federal Cash		
Federal Expenditures and Unobligated Balance:			
10d. Total Federal funds authorized	data entry	10o. Total Federal Funds Authorized for this funding period	data entry
10e. Federal share of expenditures	data entry	10j. Federal share of net outlays (line d less than i)	calculated
10f. Federal share of unliquidated obligations	data entry	10m. Federal share of unliquidated obligations	data entry
10g. Total Federal share (sum of Lines e and f)	calculated	10n. Total Federal Share (j+m)	calculated
10h. Unobligated balance of Federal funds (line d minus g)	calculated	10p. Unobligated balance of Federal Funds (line o-n)	calculated
Recipient Share:			
10i. Total recipient share required	data entry		
10j. Recipient share of expenditures	data entry	10i. Total recipient share of net outlay (e+f+g+h)	calculated
10k. Remaining recipient share to be provided (line l minus j)	calculated		

Attachment

Crosswalk between SF-425 and SF-269

2/23/2011

SF-425	Remarks	SF-269	Remarks
Program Income:			
10l. Total Federal program income earned	data entry	10t. Total program income realized (Q + R + S)	calculated
10m. Program income expended in accordance with the deduction alternative	always 0	10c. Program income used with the deduction alternative.	always 0
10n. Program income expended in accordance with the addition alternative	data entry	10r. Disbursed program income using the addition alternative	data entry
10o. Unexpended program income (line l minus line m or line n)	calculated	10s. Undisbursed program income	data entry
		10a. Total Outlays	data entry
		10b. Refunds, rebates, etc	data entry
		10d. Net Outlays (line a, less than b + c)	calculated
		10e. Third Party (in kind) contributions	data entry
		10f. Other Fed awards authorized to match this award.	data entry
		10g. Program income used with matching cost sharing alternative	data entry
		10h. All other recipient outlays not shown on e, f or g	data entry
		10k. Total unliquidated obligations	data entry
		10l. Recipients share of unliquidated obligations	data entry
		10q. Disbursed program income shown on lines c and g	data entry
11. Indirect Expense			
11a. Type Provisional Predetermined Final Fixed	data entry	11a. Type of Rate Provisional Predetermined Final Fixed	place "X" in the appropriate box
11b. Rate	data entry, or leave blank	11b. Rate	data entry, or leave blank
11c. Period From/To	data entry, or leave blank		
11d. Base	data entry, or leave blank	11c. Base	data entry, or leave blank
11e. Amount Charged	data entry, or leave blank	11d. Total Amount	data entry, or leave blank
11f. Federal Share	data entry, or leave blank	11e. Federal Share	data entry, or leave blank
11g. Total Base Total Amount Charged Total Federal Share	data entry, or leave blank		
12. Remarks	data entry	12. Remarks	data entry
13. Certification:			
13a. Typed or Printed Name and Title of Authorized Certifying Official	data entry	Typed of Printed Name and Title	data entry
13b. Signature of Authorized Certifying Official	signature required	Signature of Authorized Certifying Official	signature required
13c. Telephone (Area code, number and extension)	data entry	Telephone (Area code, number and extension)	data entry
13d. Email address	data entry		
13e. Date Report Submitted	data entry	Date Report Submitted	data entry