

**THE ADMINISTRATION FOR COMMUNITY LIVING (ACL)/THE ADMINISTRATION ON AGING (AoA)  
ADDITIONAL INSTRUCTIONS FOR COMPLETING  
FINANCIAL STATUS REPORT AND TITLE III SUPPLEMENTAL FORM TO SF-425**

**SF425 General Instructions:**

- Submit a separate SF-425 for each grant award (Part) of the Title III Notice of Award.
- Submit a SINGLE combined ACL/AoA Supplemental Form with the multiple SF-425s for each federal fiscal year for each reporting period until all final reports have been submitted for each grant award (Parts).

**ITEMS 1-5, 8, 10.a-10.c, 10.g, 10.k, 10.o:** use the Federal Financial Report Instructions to complete.

**ITEM 6 Report Type:** note if the report is a Semi-Annual or Final.

**ITEM 7 Basis of Accounting:** all reports must be completed on accrual basis and noted as such.

**ITEM 9 Project/Grant Period End Date:** note the Reporting Period End Date of 03/31/(Insert Year) or 09/30/(insert Year).

**ITEM 10.f Federal Share of Unliquidated Obligations:** final reports should not have unliquidated obligations in 10.f. Unliquidated obligations should be reported as an unobligated balance on final reports.

**ITEM 10.h Unobligated balance of Federal funds:** Unobligated balances will be deobligated and will no longer be available for expenditure.

**ITEM 10.i Total Federal Program Income Earned:** is the cumulative amount of program income earned by each grant award (Part). Voluntary contributions are program income (45 CFR Part 75.2). Program income must be reported on the SF-425 for the fiscal year in which the program income was earned (45 CFR Part 75.2).

**ITEM 10.n Program income expended in accordance with the addition alternative:** is a cumulative amount of program income earned that has been expended and should be reported in 10.n only. Program income should not be reported as recipient or Federal share expenditures (45 CFR 75.307(e)(2)).

**ITEM 10.m Program income expended in accordance with the deduction alternative:** leave blank, since the Deductive and the Matching or Cost Sharing alternatives are not allowed for any part of the Title III program (45 CFR 1321.67(b)).

**ITEM 10.o Unexpended program income:** voluntary contributions and cost sharing fees are program income and must be disbursed before any further Federal funds are requested (45 CFR Part 75.305(b)(5)).

**ITEM 12 Remarks:** if the report being submitted is a final report note if those funds have or have not been drawn down from the Payment Management System (PMS), also note if match is pooled.

**ITEM 13 Certification:** complete all 5 blocks; printed signature, written signature, telephone number, email address, and date.

**ACL/AoA Supplemental Form to SF-425 Title III:**

- Final reports should be marked on the supplemental when a final has been submitted in the current and/or prior reporting periods.
- State Agencies are required to complete the below items on the Supplemental Form to the SF-425 Title III. 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 ACL/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).

The totals for each Part should total back to the ITEM on the SF425 form.

**ITEM 10.d Total Federal funds authorized:** on a final report 10d must equal 10e plus 10h. Total federal funds authorized for each Part may not exceed the last grant award issued during the reporting period; therefore transfers may not be included until awarded by ACL/AoA. Report total State Plan and Area Plan Administration allocated to all Parts, total federal funds authorized for each Part (enter the grant award as of the end of the reporting period for each Part), and the total for all Parts.

State Plan and Area Plan Administration reported in item 10d is the amount of the award the grantee plans to allocate towards administration, see below information on maximum administration limits:

- **State Plan Administration:** OAA sections 308(a)(1) and (b)(2) provide the authority for States to expend the greater of 5% of their total allotment or \$750,000 for State Plan Administration/Administrative activities. In the case of Guam, American Samoa, the United States Virgin Islands, the Trust Territory of the Pacific Islands, and the Commonwealth of the Northern Mariana Islands, the greater of 5 percent of such allotment or \$100,000. States which are Single Planning and Service Area States may use up to 5% or 10%, but not both, of their total Title III allotment for State Plan Administration.
- **Area Plan Administration:** OAA 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. 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: cumulative,** identifies the total **Federal** amount expended for each Part. Complete all sections where applicable.

- No Federal dollars expended for any service may exceed the amount of Federal dollars allotted as of the last grant award issued during the reporting period for the Part.
- Under Part B Supportive Services, the amount recorded should exclude LTCO funds, LTCO funds should only be recorded on the LTCO line. Part B Total line is the sum of Part B Administration, LTCO, and Supportive Services.
- Area Plan Administration may not be allocated to Part D.
- Part E should be broken out to identify the amount of Federal funds expended for support services to older relative caregivers. The Older Relative Caregiver amount should be on the Older Relative Caregiver Only line. Do not include Older Relative Caregiver Funds on the Part E Caregiver Services line. Part E Total line is the sum of Part E Administration, Older Relative Caregiver Only, and Caregiver Services.

**ITEM 10.i Total Recipient Share Required:** calculate the amount of recipient share required based on the amount of Federal Expenditures reported in 10e. The required recipient share found in OAA sections 304 and 308 and 45 CFR 1321.47 require a match for State and Area Plan administration, Part B and C Services, and Part E Services. Complete all sections where applicable. See below information on required match:

- 25% of the total (Federal and Recipient) service costs for State and Area Plan Administration  
Example: A Federal expenditure of \$100,000 for State and Area Plan Administration requires a recipient share of \$33,333.
- 15% of the total (Federal and Recipient) service costs for Part B, C-1 and C-2 services  
One third (1/3) of the required 15% match for Part B and C services must be from State sources.  
The 15% match for Part B Supportive Services is calculated after funds for LTCO have been set aside by the State; there is no match requirement for LTCO expenditures.
- No recipient share is required for III-D Services
- 25% of the total (Federal and Recipient) service costs for Part E services

**ITEM 10.j Total recipient share of expenditures:** report the total **non-Federal** amount expended, the recipient share of expenditures includes cash and in-kind contributions. Complete all sections where applicable.

- State funded expenditures should be listed under the State column, even if expenditures are made by

the Non-State entity

- If match is being pooled between parts B, C-1, C-2 and/or E, indicate the amount that is being pooled in the comment box.

Match may be pooled between Parts B, C-1 and C-2.

Excess match in Part B, C-1, and/or C-2 may be transferred to meet Part E match requirements.

- Under Part B Supportive Services, the amount recorded should exclude LTCO funds, LTCO funds should only be recorded on the LTCO line. Part B Total line is the sum of Part B Administration, LTCO, and Supportive Services.
- The Older Relative Caregiver amount should be on the Older Relative Caregiver Only line. Do not include Older Relative Caregiver Funds on the Part E Caregiver Services line. Part E Total line is the sum of Part E Administration, Older Relative Caregiver Only, and Caregiver Services.

**Paperwork Reduction Act Public Burden Statement**

According to the Paperwork Reduction Act of 1995 5 CFR § 1320.8(b)(3), no persons are required to respond to a collection of information unless such collection displays a valid OMB control number (OMB 0985-0083). Public reporting burden for this collection of information is estimated to average one (1) hour per response, including time for gathering, maintaining the data needed, completing, and reviewing the collection of information. The obligation to respond to this collection is required to obtain or retain benefits under the Older Americans Act (P.L. 116-131). Information collected is planned for use by ACL to conduct federal oversight of Aging Programs. ACL uses information collected to monitor federal funds. Data will be kept private to the extent allowed by law. There are no assurances of confidentiality. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Administration for Community Living, U.S. Department of Health and Human Services, 330 C Street, SW, Washington, DC 20201-0008, Attention Adam Mosey adam.mosey@acl.hhs.gov and reference the OMB Control Number 0985-0083. Note: Please do not return the completed information collection to this address.