



APR 23 2014

**PROGRAM INSTRUCTION**

ACL-PI-14-02

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

SUBJECT: Financial Reporting for Awards under Title III and Title VII of the Older  
Americans Act.

**LEGAL AND RELATED**

REFERENCES: Older Americans Act Amendments, 2006; Federal Funding Accountability  
and Transparency Act of 2006 (Pub. L. 109-282), as amended by section  
6202 of Public Law 110-252; and 2 CFR Part 170.

The purpose of this Program Instruction is to provide States with guidance for completion and submission of the Federal Financial Report (SF-425) and AoA Supplemental Form to the SF-425 (Supplemental Form) beginning with the reporting period ending March 31, 2014.

The Federal Funding Accountability Transparency Act (FFATA) requires grantees to report subaward activity at USASpending.gov. In addition, U.S. Department of Health & Human Services policy changes eliminated pooled payments and require payment requests to be done at the P account (subaccount) level. Federal Fiscal Year (FFY) 2014 Notice of Awards contains a unique grant number for each part/chapter under Title III and Title VII to accommodate these requirements.

Effective with grant awards for FY 2014 and subsequent years, States are required to submit a separate SF-425 for each unique grant awarded under Title III and Title VII. States should continue to use the current Supplemental Form and submit a single combined Supplemental Form for all grant awards under Title III for each semi-annual reporting period. Title III and Title VII Grant awards issued for Fiscal Years prior to 2014 should continue to be reported using a combined SF-425 and combined Supplemental Form (Title III).

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. For 425s not previously submitted as final, the final and 6th report is due 90 days after September 30 (i.e., due December 30). Grants awarded with reallotted funds have an additional year for obligation liquidation. All reporting must be completed on an accrual basis.

INQUIRIES: Inquiries should be addressed to the appropriate Regional Administrators,  
Administration for Community Living

Edwin Walker  
Deputy Assistant Secretary  
Administration on Aging

Rimas Liogys  
Director  
Office of Grants Management