These financial FAQs are provided in response to questions received by the ACL on the supplemental funding provided by the Families First Coronavirus Response Act (FFCRA) for Congregate Meals (CMC2) and Home Delivered Meals (HDC2). Grant awards were issued by the ACL on March 23, 2020.

State Plan and Area Plan Administration

State Plan and Area Plan administration expenditures are allowable with this FFCRA supplemental funding. To determine allowable amounts for State Plan and Area Plan administration, calculate the cumulative total between the regular Title III grants and the FFCRA supplemental grants.

Please note the following allowable amounts:

- **State Plan**: 5% or $500,000
  - Calculated as:
    - 5% of the cumulative total of all of the regular Title III grants (i.e. 2001XXOASS/CM/HD/PH/FC) plus the FFCRA supplemental grants (i.e. 2001XXHDC2/HMC2)
  - **OR**
    - $500,000
  - Allowable funding may be calculated as indicated above; however, State Plan administrative funds may be expended from any part or parts of the regular Title III grants and/or the FFCRA supplemental grants.

- **Area Plan Administration**: 10%
  - Calculated as 10% of the cumulative total of all of the regular Title III grants (i.e. 2001XXOASS/CM/HD/PH/FC) plus the FFCRA supplemental grants (i.e. 2001XXHDC2/HMC2)
  - Funding may be calculated as indicated above; however, funds for Area Plan administration may be expended from any part or parts of the regular Title III grants (except for Part D) and/or the FFCRA supplemental grants.

Related Questions:

1. Does #4 of the Terms and Conditions mean that expenditures for administration are allowed?
   - Yes, State Plan and Area Plan Administration are allowed expenses.
2. Do these grants allow for State and Area Plan administration expenditures?
   - Yes, State Plan and Area Plan Administration are allowed expenses.
3. Will these additional funds impact the State and Area Plan administration amounts? Are they added to the state’s total allocation?
Yes, the funds can add to the State and Area Plan administration allowed maximums. The maximums are calculated as the cumulative total of all of the regular Title III grants (i.e. 2001XXOASS/CM/HD/PH/FC) and the FFCRA supplemental grants (i.e. 2001XXHDC2/HMC2)

**Match Requirements**

Service Match (Congregate and Home Delivered Meals) is not required for these FFCRA supplemental grants; i.e. 15% service match and 1/3 of 15% State Match for Services. However, if taken, State Plan and Area Plan administration match is required at the normal 25% match rate.

**Related Questions:**

1. Is there a required match on the new FFCRA (C-1 and C-2) funding that we received on 3/23/2020? From what I can see on the Grant Award - #5 in the Terms and Conditions indicates there is no match requirement.
   - There is no required service match, i.e. 15% service match and 1/3 of 15% State Match for Services.
2. Terms and Conditions state, “4. Federal participation cannot exceed 75% of the total State and Area plan administration costs. The remaining 25% represents the State and local matching share.” What does this mean?
   - State and local matching share is the required amount of funds (match) required towards State and Area Plan administration expenditures.
3. Do we need to do a waiver request for matching?
   - Match is waived for the 15% service funding, match is not waived for State Plan or Area Plan administration.

**Transfers**

Transfers up to 50% are presumptively approved between FFCRA supplemental grants C-1 (CMC2), Congregate Meal Program and C-2 (HDC2), Home Delivered Meal Program. Please see the Presumptive Waiver Approval Letter to SUA Directors #01-2020 issued March 18, 2020 for further information.

ACL is working on additional guidance that will be forthcoming regarding transfers between Title III-B and Title III-C funding.

**Related Questions:**

1. Are we allowed to move funds from our FFCRA supplemental grant for C1, congregate meals, to C2, home delivered meals?
   - Yes, transfers up to 50% are presumptively approved between C-1 (CMC2) and C-2 (HDC2); please see the Presumptive Waiver Approval Letter to SUA Directors #01-2020 issued March 18, 2020.

**Reporting Requirements**

The Families First Coronavirus Response Act funds have been issued under a separate grant award number; therefore, funds must be accounted for separately from the regular issuance of Title III Older Americans Act funding. A separate supplemental form will be required for financial report submissions. States are required to continue maintaining appropriate records and documentation to support the charges against the Federal awards. Additional information will be coming out very shortly on programmatic reporting requirements. At a minimum and where possible, States should be recording the number of clients to whom service is provided, the name or category of services provided, the number of units of service provided, and the expenditures related to providing such services.
Related Questions:

1. Are these two grants under the same umbrella of the other Title III grants (2001XXOACM, 2001XXOAH, 2001XXOAF, 2001XXOASS, and 2001XXOAPH) and get reported within the same SF-425 group? Or, are they stand-alone grants such as grant 90EJSG00XXXX or 90MMPG00XXXX and get reported completely separate from Title III?
   - For financial reporting purposes, the Families First Coronavirus Response Act supplemental grants should be accounted for separately from the normal Title III Older Americans Act grants.
2. Are there any special tracking requirements or restrictions on using these funds (re: FFCRA funds)?
   - For financial reporting and accounting purposes States should track these funds separately from the Title III Older Americans Act grants.
3. Will these grants have their own FFR and supplemental form separate from the current 2020 Congregate Meals and Home Delivered Meals grants?
   - Yes, these grants will have their own separate FFR and supplemental form requirements.
4. Are there special FFR and supplemental forms for use that are specific to these two grants?
   - The same supplemental form will be used as with the other Title III Older Americans Act grant; there may be sections of the supplemental form that cannot be completed.

Distribution of Funding

The State Agency must distribute this FFCRA supplemental funding based on the Intrastate Funding Formula (IFF) approved by the Assistant Secretary for Aging. Funds required to be distributed via the IFF may not be held at the State level.

Related Questions:

1. We received the NOA for the Families First Coronavirus funding. I was hoping you could provide any additional information on how the funds are to be expended and paid out to providers?
   - Funds should be distributed based on the State’s approved Intrastate Funding Formula.
2. I see now the first one was for C1 and I received another for C2. Is that all they can be used for?
   - Funds are currently approved for the congregate meal program and the home delivered meal program. As noted above, ACL is working on additional guidance that will be forthcoming regarding transfers between Title III-B and Title III-C funding. If a Major Disaster Declaration is approved for your State, please also reference the Older Americans Disaster Relief FAQ.
3. I am assuming the administration allocation would follow distribution after the base since the base was exhausted in the initial Title III allocation. Is that correct?
   - States should follow their approved Intrastate Funding Formula.
   - The Families First Coronavirus Response Act funding is in addition to Title III Older Americans Act Funding where the base for distributions may have already been allocated.