



ADMINISTRATION FOR
CHILDREN & FAMILIES

FISCAL YEAR 2025

SUPPLEMENTAL TERMS and CONDITIONS

The *Administration for Children and Families (ACF) Standard Terms and Conditions* applies to all ACF awards and is located on the [Award Terms and Conditions](#) page. The *Supplemental Terms and Conditions* herein are additional requirements applicable to the program named below.

By acceptance of awards for this program, the recipient agrees to comply with the requirements included in both the *Standard* and *Supplemental Terms and Conditions* for this program. As stated under #4 below, not all *ACF Standard Terms and Conditions* apply to federal block grants. Recipients should defer to these *Supplemental Terms and Conditions* when differences in the terms and conditions arise.

OFFICE OF COMMUNITY SERVICES (OCS)

SOCIAL SERVICES BLOCK GRANT PROGRAM (SSBG)

Assistance Listing No. 93.667

APPLICABLE LEGISLATION, STATUTE, REGULATIONS

1. The administration of this program is authorized under Title XX of the Social Security Act, as amended.
2. The program is codified at [42 U.S.C. §§ 1397 et seq.](#)
3. Implementing program regulations are published at [45 CFR Part 96](#) – Block Grants. Additionally, jurisdictions (insular areas) that apply for a consolidated grant are subject to [45 CFR Part 97](#) – Consolidation of Grants to the Insular Areas. *See also* [48 U.S.C. § 1469a](#).
4. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards (UAR) are located under [45 CFR Part 75](#) (effective 10/1/2025: 2 CFR Parts [200](#) and [300](#)). In accordance with 45 CFR § 75.101 (effective 10/1/2025: 2 CFR § 200.101), the applicable sections for this program are as follows:
 - a. Apply to all awards:

- i. Subpart A – Acronyms and Definitions
 - ii. Subpart B – General Provisions
 - iii. Subpart C – Pre-Federal Award Requirements and Contents of Federal Awards: Only 45 CFR § 75.202 Requirement to Provide Notice of Federal Financial Assistance programs (effective 10/1/2025: 2 CFR § 200.203).
 - iv. Subpart D – Post Federal Award Requirements: Only 45 CFR §§ 75.351 – 75.353 Subrecipient Monitoring and Management (effective 10/1/2025: 2 CFR §§ 200.331 – 200.333).
 - v. Subpart F – Audit Requirements
- b. Do not apply to this award, unless exceptions are noted:
- i. Subpart C – Pre-Federal Award Requirements and Contents of Federal Awards. See exception noted under 4.a.
 - ii. Subpart D – Post Federal Award Requirements. See exception noted under 4.a.
 - iii. Subpart E – Cost Principles
- c. Please note the following Appendices in the UAR apply to this award:
- i. Appendix II – Contract Provisions for Non-Federal Entity Contracts under Federal Awards
 - ii. Appendix III – Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs)
 - iii. Appendix IV – Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations
 - iv. Appendix V – State/Local Governmentwide Central Service Cost Allocation Plans
 - v. Appendix VI – Public Assistance Cost Allocation Plans
 - vi. Appendix VII – State and Local Government and Indian Tribe Indirect Cost Proposals
 - vii. Appendix VIII – Nonprofit Organizations Exempted from Subpart E of the UAR
 - viii. Appendix IX – Principles for Determining Costs Applicable to Research and Development Under Grants and Contracts with Hospitals
 - ix. Appendix X – Data Collection Form (SF-SAC)
 - x. Appendix XI – Compliance Supplement
 - xi. Appendix XII – Award Term and Conditions for Recipient Integrity and Performance Matters

COST SHARING OR MATCHING (NON-FEDERAL SHARE) OF PROGRAM FUNDING

5. Per the authorization identified under item 1 of this T&C, there is no non-federal cost share/matching required for this program. Program funds for this program are awarded with a 100 percent Federal Financial Participation (FFP) rate for program costs.

FINANCIAL MANAGEMENT AND REPORTING

6. The Office of Management and Budget (OMB) approved Financial Reporting form for this program is Form SF-425, “Federal Financial Report.” These reports must be submitted through HHS’ Payment Management System. See [item 11 on the ACF Standard Terms and Conditions](#) for Electronic Submission guidance.

a. Submission Schedule:

- i. Interim: An Interim report (covering Year 1 of the project period) is due 90 days following the end of federal fiscal year (FFY) 1;
- ii. Final: A Final report (cumulative, covering the entire 2-year project period) is due 90 days following the end of FFY 2. ([45 CFR § 96.30\(b\)\(4\)](#)) If the recipient, due to its own fiscal control and fund accounting procedures, requires additional time to submit a Final report, it shall notify the Grants Management Officer identified on its latest Notice of Award. The notification shall include the reason for the delay and the anticipated deadline for submitting its Final report. Approval or disapproval will be provided in writing by the Office of Grants Management (OGM).

7. Obligation Deadline:

- a. According to [45 CFR § 96.14\(a\)](#), the two-year funding (project) period for this award is concurrent with the obligation period: from the first day of the FFY for which these funds were awarded through the last day of the following FFY (i.e., October 1, FFY 1, through September 30, FFY 2). Any federal funds not obligated by the end of the obligation period will be recouped by this Department.

8. Liquidation Deadline:

- a. According to [45 CFR § 96.30](#), all properly obligated federal funds issued under this award must be liquidated in accordance with the recipient’s own fiscal control and funds control procedures. Recipients shall liquidate all obligated federal funds no later than 90 days after the end of the obligation period (i.e., December 30 following the end of FFY 2). If the recipient requires more than 90 days from the obligation period end date to liquidate allowable costs, it shall notify the Grants Management Officer identified on its latest Notice of Award and the assigned SSBG federal liaison found at this hyperlinked location: [SSBG Contact Information](#). The notification shall include the reason for the delay and the anticipated timeframe for liquidation. Approval or disapproval will be provided in writing by OGM. Any federal funds from this award not liquidated by the date required under the recipient’s own fiscal control procedures, which may not exceed five years following the fiscal year of award, will be recouped by this Department.

PROGRAM MANAGEMENT AND REPORTING

9. Program Reports Due for Recipients

The annual Pre-Expenditure and Post-Expenditure program reports are required under [45 CFR § 96.74](#). The reports require inclusion of the projected and actual number of individuals receiving services under this program, the federal and territory cost of those services, and the service methodology.

- a. Recipients are required to submit a Pre-Expenditure Report, Intended Use Plan and Form SF-424 Mandatory(M) “Application for Federal Assistance” as prerequisites to receiving federal funds. These submissions outline the planned use of federal funds for the provision of services in each jurisdiction.
- b. Recipients are required to submit a Post-Expenditure Report that describes how the recipients expended SSBG funds for the most recently completed fiscal year.

10. Model Form for Program Reports

The OMB approved Program Report forms for this program are Post-Expenditure Report, Pre-Expenditure Report and Intended Use Plan (OMB Control No. 0970-0234) and Form SF-424 Mandatory(M) “Application for Federal Assistance” (OMB Control No. 4040-0020).

- a. The SSBG model forms may be found on the Office of Community Services’ (OCS) website under guidance, at this hyperlinked location: [Intended Use Plan and Pre-Expenditure Report OMB Form](#).
- b. Directions for OMB Control No. 0970-0234 may be found on the OCS website at this hyperlinked location: [Instructions to Complete the IUP and Pre-Expenditure Report](#).
- c. Form SF-424M may be found on grants.gov website at this hyperlinked location: [Form SF-424](#).

11. Pre-Expenditure Report and Intended Use Plan and Submission Dates

An annual Pre-Expenditure Report and Intended Use Plan that describes how the state or territory plans to administer its Social Services Block Grant (or Consolidated Block Grant for territories) for the upcoming fiscal year must be submitted and accepted prior to receipt of an allotment. The Form SF-424M that captures the state or territory recipient information must be submitted in addition to the annual Pre-Expenditure Report and Intended Use Plan. These reports are required to be submitted no later than 30 days prior to the start of the fiscal year.

- a. For states or territory recipients operating on a state/territory fiscal year of July 1 to June 30 of the following year, the due date for the IUP and Pre-Expenditure Report is June 1, annually.
- b. If the state/territory recipient operates on a FFY of October 1 to September 30, the due date for the IUP and Pre-Expenditure Report is September 1, annually.
- a. The Pre-Expenditure Report and Intended Use Plan should be submitted in the [SSBG Portal](#).
- b. The Form SF-424M must be submitted through GrantSolutions OLDC system. See [item 11 on the ACF Standard Terms and Conditions](#) for Electronic Submission guidance.

12. Post-Expenditure Report and Submission Dates

An annual Post-Expenditure report that describes how the state or territory expended its Social Services Block Grant (or Consolidated Block Grant) for each fiscal year is required after the fiscal year ends.

- a. States and territories operating on a fiscal year that runs July 1 to June 30 must submit the Post-Expenditure Report by December 30.
- b. States and territories operating on a federal fiscal year that runs October 1 to September 30 must submit their Post-Expenditure Report by March 30.
- c. The Post-Expenditure Report should be submitted in the [SSBG Portal](#).

PROPERTY REPORTING

13. The OMB approved property reporting is the following:

- a. Real Property Reports (SF-429s). The SF-429 Real Property forms are not applicable to this program. Purchase, construction, and major renovation are not an allowable activity or expenditure under this award.
- b. Tangible Property Report (SF-428s). The SF-428 Tangible Personal Property forms are not applicable to this program.

EFFECTIVE PERIOD

14. These program-specific Supplemental Terms and Conditions are effective on the date shown in the margin at the bottom of the page and will remain in effect until updated. They will be updated and reissued only as needed whenever a new program-specific statute, regulation or other requirement is enacted or whenever any of the applicable

existing federal statutes, regulations, policies, procedures or restrictions is amended, revised, altered, or repealed. These program-specific Supplemental Terms and Conditions are applicable to your award when they have been incorporated by reference in your Notice of Award or subsequent award amendments.

POINTS OF CONTACT

15. States and territories requiring assistance should contact their assigned Social Services Program Specialist, or they may correspond via SSBG@acf.hhs.gov. Points of contact for financial aspects may be found on the Notice of Award.