

ICOA POLICY & INSTRUCTION

Policy Subject	Policy #
<u>Carryover Policy</u>	PO.AD.12

Definitions:

- AAA: Area Agency on Aging
- ACL: Administration for Community Living
- ICOA: Idaho Commission on Aging
- SSA: Idaho Senior Services Act
- OAA: Older Americans Act
- SFY: State Fiscal Year

Purpose:

To ensure OAA funds are utilized to support OAA and SSA service delivery during the budgeted performance year and reduce the risk of reverting unspent federal funds back after the 2-year liquidation period.

Scope:

Initial SFY2020 (July 1, 2019 – June 30, 2020): Any federal carryover funds greater than 5% per OAA Title III and Title VII programs will be pooled by Title and redistributed through the approved Intrastate Funding Formula.

Ongoing after initial SFY2020: For federal carryover funds greater than 5%, ICOA would reallocate the equivalent state funds to support approved projects by the ICOA Commissioners.

Procedures:

The following measures allow the AAAs to manage funding within the budgeted performance year:

- The AAAs follow budget revision section of the Program Manual in accordance with the federal Title III transfer requirements and submit the “AAA Internal Budget Request” form to ICOA.
- Additionally, the AAAs may transfer federal Title III funds to another AAA as identified in the “OAA Fund Transfer Request between AAAs” policy.

Annually, ICOA reconciles each AAA’s expenditures vs budget to identify any federal OAA carryover funds. The unspent federal funds greater than 5% would be pooled by Title and redistributed through the approved Intrastate Funding Formula. This ensures federal funds are expended during the performance years and reduces risk of reverting funds back to ACL. For federal carryover funds greater than 5%, ICOA would reallocate the equivalent state funds to support approved projects by the ICOA Commissioners.

Exceptions: None

References:

Program Manual 4.7.2 Budget Revision

Policy: PO.AD.11 OAA Fund Transfer between AAAs

Form: FO.AD.04 AAA Internal Budget Request

Federal transfer requirements C1 and C2: [OAA Sections 308(b)(4)(A) and 308(b)(4)(B)]

Federal transfer requirements III-B and III-C: [OAA Sections 308(b)(5)(A) and 316]