

**INSTRUCTION FOR COMPLETION OF FORM ACF-196T
(Tribal TANF Financial Report)**

**Financial Reporting Form for the Tribal Temporary Assistance for Needy Families
(TANF) Program**

Tribal grantees are required to complete and submit this report in accordance with these instructions on behalf of the Tribal Lead Agency administering the TANF program.

Tribal Lead Agencies whose program is funded directly from ACF (the Administration for Children and Families) have the option of submitting the form ACF-196T either electronically through Online Data Collection (OLDC) or by mailing the completed form and copies. ACF encourages grantees to use OLDC since it reduces paperwork, allows for quicker processing, automatically completes required calculations, and checks for data entry errors.

Note: Tribal TANF grantees operating an approved demonstration under PL 102-477 are **not** required to submit the ACF-196T. These grantees must adhere to the TANF financial reporting requirements issued by the Department of Interior. See the report and instructions associated with OMB Control No. 1076-0135, expiration date 09/30/2010.

Submission by Mail: The original copy (with original signatures) must be submitted to:

Administration for Children and Families
Office of Administration
Division of Mandatory Grants (Tribal TANF)
370 L'Enfant Promenade, S.W. 6th Floor East
Washington, D.C. 20447

Additionally, a copy must be submitted to the ACF Regional Office supporting your Tribe. (See attachment for address of ACF Regional Offices).

Electronic Submission: The ACF-196T is available for submission through the Internet using OLDC. Tribal Lead Agencies that already have OLDC assignments may access the system at <https://extranet.acf.hhs.gov/ssi>. Tribal Lead Agencies may obtain access to the OLDC system by submitting an OLDC Request Form to the ACF Regional Office in your area. The OLDC Request Form is attached and is available electronically (along with OLDC help sheets, user guides and tutorials) at: <https://extranet.acf.hhs.gov/oldcdocs/materials.html>. The completed OLDC Request Form may be emailed or faxed to your Regional Office contact (see attachment).

Please submit an OLDC Request Form for each staff person who will play a role in using OLDC. ACF will create a User ID based on the information provided on the OLDC Request Form. An e-mail message is automatically sent to the staff member identified on the OLDC Request Form when an OLDC User ID and password is created for that person.

Due Date: Regardless of whether the ACF-196T is submitted electronically or by mail, completed forms must be received by ACF within 45 days after the end of each quarter of the

Federal fiscal year. Reports for the current year award are due on February 14th, May 15th, August 14th, and November 14th.

In addition to the quarterly reports for the current year award, a Tribe must also submit quarterly reports for prior TANF awards where the funds have not been completely expended. When TANF funds are completely expended, the Tribe should submit a report marking the box that the report is a Final report. No further reporting of that TANF award is necessary after a Final report has been submitted.

For example: During FY 2006, Tribe ABC receives TANF funds for FY 2006, the Tribe has funds remaining in FY 2004 and FY 2005 awards. On September 30, 2006, Tribe ABC has not expended all the funds for FY 2006 and FY 2005. However, the Tribe has expended the remaining funds in FY 2004. On or before November 14, 2006, Tribe ABC must submit the following reports for the period ending September 30, 2006:

1. Quarterly report for FY 2006 award.
2. Quarterly report for FY 2005 award.
3. A final report for FY 2004 award.

Note: Prior fiscal year unobligated balances may only be expended on assistance, as defined in 45 CFR 286.10, or on related administrative costs of providing that assistance.

As cited in 45 CFR 286.270, Tribes not submitting the required quarterly Tribal TANF Financial Report may give rise to a penalty under section 286.200.

Additionally, should there be a need to revise a report for the previous quarter. The Tribe has until the end date of the current quarter to submit that revised report. Otherwise, any revised data should be incorporated into the next quarterly report due.

General Instructions

- Round all entries to the nearest dollar (omit cents). All entries are cumulative totals from when the award was initially awarded to the end of the report period.
- Include costs of contracts and subcontracts in the appropriate reporting category based on their nature or function
- Tribe: Enter Tribe Name.
- Grant Award Year: Identify the Federal fiscal year the funds were awarded.
- Employer ID Number: Enter the Tribe's Employer Identification Number (EIN).
- Report Period: Enter the period for which this report is being submitted. Quarterly reports should be the start and end of the quarter in a Federal fiscal year (FY) – i.e. 7/1/05 to

9/30/05.

- Indicate whether this submission is an “original” or a “revised” (a revision to a report that was previously submitted for the same period).
- Indicate whether this report is a “quarterly” or a “final” report. A Tribe should indicate “quarterly” if it plans future expenditures from the given fiscal year or indicate “final” if it has expended all funds from the TANF award.
- Expenditures (for lines 2 through 4) are the funds that have been paid for TANF expenses. Obligations not yet paid are not to be included.
- Report must be signed (certified) by the individual responsible for the expenditure of Federal TANF funds in accordance with all statutes, rules, regulations and polices that apply to the expenditure of Federal TANF funds.
- Blocks that are shaded, indicate that the entry of financial data are not required or are not applicable.

Line Item Instructions

Line 1 – Total Federal Funds Awarded. Enter in columns (A) the cumulative total of Federal TANF funds awarded to the Tribe during the Federal fiscal year (from October 1 through September 30). Enter in column (B) the cumulative total of State MOE (Maintenance of Effort) funds received by the Tribe from the State for the same time period.

Line 2a – Cash Assistance Payments. Enter in columns (A) and (B) the cumulative amount of cash assistance payments. (45 CFR 286.10(a) (1))

Line 2b – Other Assistance Expenditures. Enter in columns (A) and (B) the total expenditures for all other TANF assistance for which the period the report is being submitted. Other assistance expenditures may include (45 CFR 286.10(a)(2):

1. Expenditures for families that are not employed but need transportation services to participate in other work activities as provided under the Tribe's TANF plan. Do not include transportation supports provided as a nonrecurring, short-term benefit (for example, during applicant job search).
2. Child care expenditures for families that are not employed, but need child care to participate in other work activities as provided under the Tribe's TANF plan. Do not include child care provided as a nonrecurring, short-term benefit (for example, during applicant job search or to recently employed families who need child care extended during a temporary period of unemployment in order to maintain continuity of care). Do not include expenditures on pre-K activities or other programs designed to provide early childhood development or educational services (e.g., following the Head Start model).

Line 2c. Total Expenditures on Assistance. This line is the sum of Lines 2a and 2b.

Line 3a – Administration Expenditures. Enter in columns (A) and (B) the cumulative total expenditures for administrative costs (as defined at 45 CFR 286.5) for the period the report is being submitted.

Note: The Tribe's administrative cost cap applies to the Total TFAG awarded and reported on Line 1 (column A) of this form. The Tribe's administrative cost cap must be within the negotiated administrative cost cap as described in section 286.50. Tribes were notified of their negotiated administrative cost cap by the Division of Tribal Services, ACF. Based on the nature or function of the contract, Tribes must include appropriate administrative costs associated with contracts and subcontracts that count towards the negotiated administrative cost caps.

Line 3b – Systems Expenditures. Enter in columns (A), and (B) the cumulative total expenditures for systems costs related to monitoring and tracking under the program for the period the report is being submitted.

Note: 45 CFR 286.50 of the regulations limit Tribal grantees to expend no more than the negotiated administrative cap of the grant for administrative costs. Section 286.55(b) of the regulations states that the negotiated administrative cost cap shall not apply to the use of a grant for information technology and computerization needed for tracking or monitoring required by or under part IV-A of the Act. The systems exclusion applies to items that might normally be administrative costs, but are systems-related and needed for monitoring or tracking purposes under TANF.

Line 3c – Other Non-Assistance Expenditures. Enter in columns (A), and (B) the cumulative total expenditures for other expenditures considered "expenditures on non-assistance" that were not included on Lines 3a and 3b for the period the report is being submitted. For example, include as "other" costs on general family preservation activities and parenting training. Include costs on activities such as substance abuse treatment, domestic violence services, and case management to the extent that such costs are not directed at the second goal of TANF and included as work-related costs above. Costs may include:

1. Work subsidies payments to employers or third parties to help cover the costs of employee wages, benefits, supervision, or training. Do not include expenditures related to payments to or on behalf of participants in community service and work experience activities as provided or allowed under the Tribe's TANF plan that are within the definition of assistance.
2. Include costs related to educational and training activities. Include secondary education (including alternative programs); adult education, GED, and ESL classes; education directly related to employment; education provided as vocational educational training; and post-secondary education. Do not include costs of early childhood education or after-school or summer enrichment programs for children in elementary or junior high school.

3. Include expenditures on work activities or work expenses that have not been reported as education or work subsidies (including staff costs related to providing work experience and community service activities, on-the-job training, job search and job readiness, job skills training, and training provided as vocational educational training), related services (such as employment counseling, coaching, job development, information and referral, and outreach to business and non-profit community groups), and other work-related expenses such as costs for work clothes and equipment). Include such costs when provided as part of a diversion program or as transitional services to individuals who ceased to receive assistance due to employment.
4. Expenditures for child care that does not meet the definition of assistance. Include child care provided to employed families (related either to their work or related job retention and advancement activities) and child care provided as a nonrecurrent, short-term benefit (e.g., during applicant job search or to a recently employed family during a temporary period of unemployment).
5. Expenditures for transportation activities that do not meet the definition of assistance. Include the value of transportation benefits (such as allowances, bus tokens, car payments, auto insurance reimbursement, and van services) provided to employed families (related either to their work or related job retention and advancement activities) and provided as a nonrecurring, short-term benefit (e.g., during applicant job search or to a recently employed family during a temporary period of unemployment).
6. Expenditures for the Department of Transportation Access to JOBS program. Column (A) must include only Federal TANF expenditures that are used as non-Federal match to meet matching requirements for the Department of Transportation Job Access program.
7. Expenditures on contributions to IDA (Individual Development Accounts) and other expenditures related to the operation of an IDA program that fall outside the definition of administrative costs.
8. Expenditures on refundable earned income tax credits paid to families and otherwise consistent with the requirements of 45 CFR 260 and 286.10 of the Tribal TANF regulations from October 1 of the Federal fiscal year for which the report is being submitted through the current quarter being reported. Include any Tribal tax credits that represent a specific portion of the Federal Earned Income Credit and expenditures on similar Tribal programs designed to defray the costs of employment for low-income families.
9. Expenditures on one-time, short-term benefits to families in the form of cash, vouchers, subsidies, or similar form of payment to deal with a specific crisis situation or episode of need and excluded from the definition of assistance on that basis.
10. Include expenditures for prevention of out-of-wedlock pregnancies activities, two-parent family formation, and maintenance activities that have not otherwise been reported.

Line 3d – Total Non-Assistance Expenditures. This line is the sum of Lines 3a, 3b, and 3c.

Line 4 – Total Expenditures. Enter in columns (A) and (B) the sum of Line 2c and Line 3d.

Line 5 - Unliquidated Balance. Enter in Column (A) the total Federal unliquidated obligations from October 1 through September 30 of the Federal fiscal year. Amounts reported must meet the definition of obligations contained in 45 CFR Part 92.3. Include contracts or sub-grants the Tribe entered into during the period that have not been paid by the Tribe by the end of the report period.

Line 6 – Unobligated Balance. Enter in column (A) unobligated balances for the report period (Line 1 minus lines 4 and 5).

Line 7 – Tribe Replacement Funds. Enter in column (C) the cumulative total Tribal funds expended as a result of the imposition of a TANF penalty for the report period for which the report is being submitted.

Explanation of Columns:

Column (A) Line 1: Federal TFAG (Tribal Family Assistance Grant) refers to the amount of TANF grant awarded to the Tribe for the report period.

Column (A) Lines 2 through 4: Refers to the cumulative total of Federal TANF funds the Tribe expended under its TANF program. The amounts reported on these lines must be actual expenditures or obligations made in accordance with all applicable statutes and regulations.

Column (A) Line 6: Refers to the Federal TANF funds the Tribe obligated under its TANF program but has not yet liquidated. The amounts reported on this line item must meet the definition of an obligation contained in 45 CFR Part 92. This line is calculated by subtracting the sum of the amounts on lines 4 and 5 from the amount on Line 1.

Column (B) Line 1: Refers the total State MOE funds contributed by the State to the Tribe that the Tribe expended under its TANF plan that will count towards the State's MOE requirement.

Column (B) Lines 2 through 4: Refer to Tribal TANF expenditures that the Tribe is making with State contributed Maintenance-of-Effort (MOE) funds.

Column (C) Line 7: Refers to Tribal funds that the Tribe must expend (replace) in the TANF program due to the assessment of a penalty (a reduction in its TANF grant award) that occurred during the year. If a Tribe's Tribal Family Assistance Grant is reduced because of the imposition of a penalty under Section 409 of the Social Security Act, Section 409(a)(12) provides that the Tribe must replace the funds lost due to the penalty with Tribal funds in an amount that is no less than the amount withheld.