

## Appendix IV: ACF-196 (SUP) Instructions

# **INSTRUCTIONS FOR COMPLETION OF TEMPORARY ASSISTANCE FOR NEEDY FAMILIES DETAILED EXPENDITURE FORM: ACF-196 (SUP)**

### **Purpose**

Public Law 111-291 requires the collection of disaggregated financial expenditure data for funds that have been reported in the “other” (line 6m) and assistance and non-assistance “authorized solely under prior law” (lines 5d and 6l, respectively) categories on the ACF-196, the State Temporary Assistance for Needy Families (TANF) Financial Report. All State and Territory agencies (for the purpose of this instruction also includes the District of Columbia) administering the TANF program must complete and submit the Detailed Expenditure Form: ACF-196 Supplement (ACF-196 (SUP)), in accordance with these instructions. The total amount of the TANF disaggregated expenditure **may not** equal the amounts reported on lines 5d, 6l, and 6m of the ACF-196 because the ACF-196 report requests a cumulative total, while the ACF-196 (SUP) requests a total for a time specific period.

### **Reporting Dates**

P.L. 111-291 requires the following deadlines for submission to the Administration for Children and Families (ACF):

<b>REPORTING PERIOD</b>	<b>DEADLINE FOR SUBMISSION OF FORM TO ACF</b>
March 1, 2011 thru March 31, 2011	May 31, 2011
April 1, 2011 thru June 30, 2011	August 31, 2011

Compliance is mandatory. Failure to submit either form may result in a penalty equal to 4 percent of the State Family Assistance Grant. Reasonable cause will be considered for a one-time, unexpected event, such as a widespread data system failure or a natural or man-made disaster.

### **Submission**

All States and Territories must complete this form in accordance with these instructions.

In Part 1, enter in applicable Columns (A), (B), (C), (D), and (E) the total expenditures for each subcategory. Do not include expenditures outside the report beginning and ending dates. In Part 2, provide additional descriptions or explanations of the expenditure types in each of the subcategories.

Please note that 45 CFR 265.6 requires States and Territories to submit program data and financial status reports electronically.

**Electronic Submission:** States and Territories are required to submit ACF-196 (SUP) forms on the internet using the Online Data Collection (OLDC) system website at <https://extranet.acf.hhs.gov/ssi>. OLDC reduces paperwork, allows for quicker processing, automatically completes required calculations, and checks for data entry errors. States may obtain access to the OLDC system by submitting an OLDC Request Form to the ACF Regional Office in your area. The 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 Request Form may be emailed or faxed to your Regional Office contact (see attachment). Please submit a separate Request Form for each staff person who will need to have a role in using OLDC. ACF will create a User ID based on the information provided on the Request Form. An e-mail message is automatically sent to the staff member identified on the Request Form when a User ID and password is created for that person.

**NOTE:** Should there be a need to submit a revised form it must be submitted before May 31, 2011 or August 31, 2011 deadline, respectively to avoid penalty prescribed by law.

## **Part 1: Detailed Financial Expenditure Data**

### **General Instructions**

- Round all entries to the nearest dollar.
- Shaded blocks indicate that the entry of financial data are not required or are not applicable. In OLDC some of these shaded areas are automatically generated or used as calculation checks.
- Include costs of contracts and subcontracts in the appropriate reporting subcategory, based on their nature or function.
- If actual expenditures are not available for the month of March 2011 because data is only available on a quarterly basis, a State or Territory may opt to report one-third of its actual January-March 2011 expenditures for each subcategory. Please note that States and Territories must report actual expenditures for the April-June 2011 submission, and must report actual expenditures for March unless it is necessary to use one-third of actual expenditures for January-March instead. States and Territories should contact the TANF Program Manager in their Regional Office with any questions concerning compliance with this requirement.

### **General Block Entries**

- Enter State or Territory Name.
- Fiscal Year: This data collection is for the relevant reporting periods in fiscal year 2011. For Federal and ARRA funds (Columns A and E), include all expenditures irrespective of the grant year in which the State or Territory was awarded the funds. OLDC will contain fiscal year 2011 for this block entry.
- Reporting Period Beginning: Enter the first day of the reporting period (i.e., March 1, 2011 or April 1, 2011).
- Reporting Period Ending: Enter the last day of the reporting period (i.e., March 31, 2011 or June 30, 2011).
- Signature: Person authorized to submit the form.
- Date Submitted: A date is automatically stamped when the form is submitted to ACF through OLDC.

### **Explanation of Columns**

**Column (A)** is for reporting State expenditures of Federal funds

**Column (B)** refers to State TANF expenditures that the State made to meet its basic maintenance-of-effort (MOE) requirement. Include State funds that are commingled with Federal funds and segregated State funds expended under the State TANF program; do not include State expenditures that the State made in separate State programs to meet its basic MOE requirement.

**Column (C)** refers to State expenditures that the State made in separate State programs to meet its basic MOE requirement.

**Column (D)** is for reporting State expenditures made with Federal Contingency Fund dollars.

**Column (E)** is for reporting State expenditures made with ARRA Emergency Contingency Fund dollars.

### **Line Item Instructions**

In this attachment, we have listed several possible subcategories to capture expenditures reported in the “other” and assistance and non-assistance “authorized under prior law” categories. For the purpose of this form please include the expenditures for each subcategory made during the reporting period only, *not cumulative of the fiscal year*.

The subcategories for reporting the disaggregated expenditures have been provided on the form in lines 1.a to line 2.d.3. These subcategories were obtained from references within the public law, as well as from a report by Mathematica, titled *Final Report: Understanding Two Categories of TANF Spending: Other and Authorized Under Prior Law*, published September 30, 2009. Some of the expenditures may have been reported in other sections of the ACF-196; the listing here does not indicate that we believe this section is the most appropriate section for the reporting of a particular expenditures, but our objective is to learn how States and Territories have been reporting these expenditures. **States and Territories should continue to report as they have been on the ACF-196, even if they recognize that expenditures may be reported in another category besides “other” (line 6m) or assistance and non-assistance “authorized solely under prior law” (lines 5d and 6l, respectively) of the ACF-196.**

### **Line 1. Other Non-Assistance**

**Line 1.a Child Welfare Payments:** Includes services such as foster care maintenance payments, guardianship and adoption subsidies, and associated costs.

**Line 1.b Child Welfare Services:** Includes activities such as in-home services, family preservation, child protective services, and adoption services.

**Line 1.c Emergency Assistance:** Includes activities to remedy emergency or unusual crisis situations such as clothing distributions, remedial care, information referral, counseling, securing family shelter, legal services, and any other services that meet needs attributable to such situations.

**Line 1.d Domestic Violence Services:** Includes activities such as information and referral services, short-term emergency shelter or transitional supportive housing for those leaving an abusive relationship, case management, counseling, investigations, and other protective services.

**Line 1.e Mental Health and Addiction Services:** Includes activities such as assessment, referral services, individual and group counseling, and residential treatment services.

**Line 1.f Education and Youth Programs:** Includes activities such as after-school and community-based programs for youth, school-related social services, and mentoring/tutoring programs.

**Line 1.g Health/Disability Services:** Includes activities such as outreach to children for immunization, disability assessment and evaluation, vocational rehabilitation services, family service planning for physical and developmental disabilities, respite care for caregivers of those with intellectual disabilities, and non-medical services to allow disabled children to remain in the home.

**Line 1.h Teen Pregnancy/Prevention Programs:** Includes activities such as family-planning, home-visiting services, and parenting education.

**Line 1.i Early Childhood Care and Education:** Includes activities such as pre-K, Head Start/Early Head Start, other school readiness programs, and early childhood home visitation.

**Line 1.j Employment Services and Work Supports:** Includes activities such as employment preparation and work supports (e.g., transportation services and purchase of tools, uniforms, or work clothes).

**Line 1.k Marriage and Parenting Initiatives:** Includes activities such as life-skills education, peer-group instruction, and parenting workshops.

**Line 1.l Child Support:** Includes activities such as child support supplemental payments and other services not covered by the State's IV-D plan or reimbursed by IV-D.

**Line 1.m Adult/Postsecondary Education:** Includes activities such as scholarship programs, tuition payments, college tutoring services, and adult basic education programs.

**Line 1.n TANF Program Expenses:** Program management and related expenditures.

**Line 1.o Additional Expenditures:** List the total for expenditures listed in programs that did not fit any of the above subcategories; please provide additional detail below.

**Line 1.o.1 Additional subcategory not predetermined:** Identify activities and expenditure amounts, and provide additional explanation in Part 2 of the form.

**Line 1.o.2 Additional subcategory not predetermined:** Identify activities and expenditure amounts, and provide additional explanation in Part 2 of the form.

**Line 1.o.3 Additional subcategory not predetermined:** Identify activities and expenditure amounts, and provide additional explanation in Part 2 of the form.

**Line 1.o.4 Additional subcategory not predetermined:** Identify activities and expenditure amounts, and provide additional explanation in Part 2 of the form.

**Line 1.o.5 Additional subcategory not predetermined:** Identify activities and expenditure amounts, and provide additional explanation in Part 2 of the form.

## **Line 2. Assistance and Non-Assistance Authorized Solely Under Prior Law**

**Line 2.a Child Welfare** services as covered in the former AFDC or Emergency Assistance plans, as authorized solely under section 404(a)(2) of the Act.

**Line 2.b Juvenile Justice** services as covered in the former AFDC or Emergency Assistance plans, as authorized solely under section 404(a)(2) of the Act.

**Line 2.c Other Emergency Assistance** covered in the former AFDC or Emergency Assistance plans, as authorized solely under section 404(a)(2) of the Act.

**Line 2.d Additional Expenditures:** List the total for other benefits and services covered in the former AFDC plan, as authorized solely under section 404(a)(2) of the Act; please provide additional detail below.

**Line 2.d.1 Additional subcategory not predetermined:** Identify activities and expenditure amounts, and provide additional explanation in Part 2 of the form.

**Line 2.d.2 Additional subcategory not predetermined:** Identify activities and expenditure amounts, and provide additional explanation in Part 2 of the form.

**Line 2.d.3 Additional subcategory not predetermined:** Identify activities and expenditure amounts, and provide additional explanation in Part 2 of the form.

**Line 3. Total Expenditures:** Enter in Columns (A), (B), (C), (D), and (E) the total expenditures (i.e., the sum of Line 1.a through Line 1.o AND Line 2.a through 2.d) for the appropriate reporting period. OLDC will contain the formula to total expenditures.

## **Part 2: Descriptions of Detailed Expenditure Data Subcategories**

### **General Instructions**

The list of activities within each subcategory described above in the Part 1 instructions is not completely exhaustive and may not capture what expenditures the State or Territory is reporting in these subcategories. States and Territories must provide a complete description of expenditures included in each subcategory, including information regarding the target population and the services provided.

### **General Block Entries**

OLDC will contain the entries provided in Part 1 of the ACF-196 (SUP) Form.

### **Line Item Instructions**

This section of Part 2 requires States and Territories to provide additional information about the subcategories listed in Part 1. Please identify the types of expenditures and include a short description of the activities included in each subcategory. Furthermore, in your description of activities authorized solely under prior law, please reference the State plan provision under which the activities were authorized.