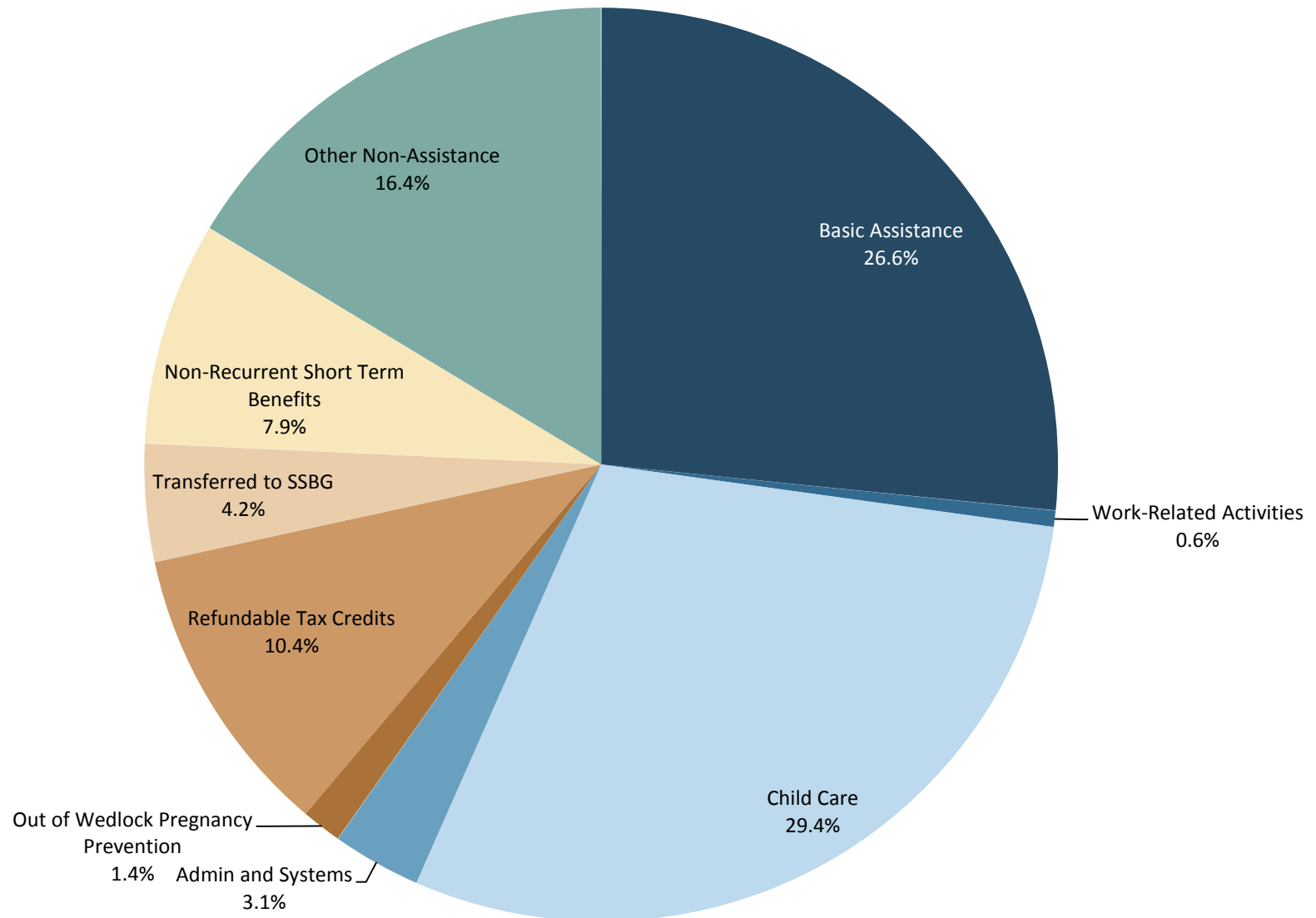


Massachusetts
TANF and MOE Spending and Transfers by Activity, FY 2014

Total Funds = \$1,099,926,000



Federal TANF and State MOE Expenditures Summary by ACF-196 Spending Category, FY 2014

The following pie charts represent each state's federal Temporary Assistance for Needy Families (TANF) and state Maintenance of Effort (MOE) spending and transfers to the Social Services Block Grant (SSBG) and the Child Care and Development Block Grant (CCDBG) in FY 2014. As a condition of receiving federal TANF funds, states are required to spend a certain amount of their own funds (MOE) on TANF-allowable categories. Many states spend additional funds above the required amount. Total spending is grouped into 13 categories, as defined below.

Expenditure Category Definitions

Basic Assistance: Benefits provided in the form of cash, payments, vouchers, or other forms designed to meet on-going, basic needs of families. It includes benefits conditioned on individuals' participation in work activities.

Work-Related Activities: Includes education and training, payments for work subsidies, and other work-related services or benefits, such as employment counseling, job search, or job-related items, such as clothing or tools.

Child Care: Includes TANF and MOE spent directly on child care as well as transfers to the Child Care and Development Block Grant (CCDBG). A state can transfer up to 30 percent of its block grant to CCDBG.

Admin and Systems: TANF has a 15 percent cap on administrative costs.

Out-of-Wedlock Pregnancy Prevention: Expenditures for prevention of out-of wedlock pregnancies activities.

Refundable Tax Credits: Includes state and local earned income tax credits and other credits for needy families.

Authorized Solely Under Prior Law: Certain expenditures are not consistent with the purposes of TANF, but are allowable if they were authorized by the states under the program that preceded TANF, Aid to Families with Dependent Children (AFDC), on September 30, 1995, or at state option, August 21, 1996. These may include, for instance, juvenile justice or state foster care payments.

Transferred to SSBG: A State can transfer up to 10 percent of its TANF funds to the Social Services Block Grant.

IDAs: Expenditures on contributions to Individual Development Accounts.

Non-Recurrent Short-Term Benefits: 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.

Transportation and Support Services: Includes allowances, bus tokens, car payments, auto insurance reimbursement, and van services, and other services like mentoring or counseling.

Two-Parent Family Programs: Expenditures for two-parent family formation and maintenance activities that have not otherwise been reported.

Other Non-Assistance: Expenditures on non-assistance that do not fall into any of the other reporting categories. For example, general parenting training, substance abuse treatment, or domestic violence services.

Note on Negative Expenditure Categories:

In any fiscal year, states may expend funds from the current year grant, as well as unexpended funds from prior grant years. The annual TANF expenditures in the charts presented here include all spending during the fiscal year regardless of the grant year of the funds. Current reporting may also reflect adjustments for prior years. If negative adjustments exceed current year spending, a state may show negative expenditures for an expenditure category. If negative adjustments do not exceed current year spending, reported expenditures would understate actual expenditures. Conversely, if there are positive adjustments from prior periods, reported expenditures would exceed actual expenditures for the year. For the charts presented here, negative expenditures are treated as zero and total spending amounts reported do not include the negative amounts. As such, some of the total expenditures amounts in these charts differ from the totals that can be found in the FY 2014 expenditure tables available here:

<http://www.acf.hhs.gov/programs/ofa/resource/tanf-financial-data-fy-2014>.