



US Department of Health and Human Services

ADMINISTRATION FOR CHILDREN & FAMILIES

Instructions for Completion of the Territorial TANF & AABD Financial Report Form ACF-196TR

All territories must complete reporting in accordance with these instructions on behalf of the agency administering the Temporary Assistance for Needy Families (TANF) program under Title IV-A of the Social Security Act (the Act) and federal Aid to Aged, Blind, or permanently and totally Disabled persons (AABD) programs under Titles I, X, and XIV, or XVI of the Act. Territories are required to submit program data and financial status reports electronically per 45 CFR 265.6.

Electronic Submission: Territories are required to submit TANF financial reports using the ACF On-Line Data Collection (OLDC) system via the GrantSolutions website at www.grantsolutions.gov. OLDC reduces paperwork, allows for quicker processing, automatically completes required calculations, and checks for data entry errors.

Due Dates: ACF-196TR reports must be submitted to the Administration for Children and Families (ACF) within 45 days after the end of each quarter of the federal fiscal year.

<u>For Quarter Ending</u>	<u>Report Due</u>
December 31	February 14
March 31	May 15
June 30	August 14
September 30	November 14

Terminology: To ensure clear communications for overlapping grant periods, please employ the following terminology in the use of this form:

Federal Fiscal Year (FFY) refers to the period from October 1 through September 30, during which states and territories may spend funds awarded in the current and prior years.

Grant Year (GY) refers to the federal fiscal year for which the funds were awarded and encompasses all reporting FFYs.

Quarterly Report Requirements

Territories must submit separate quarterly reports regarding the use of each GY's funds. For example, territories must submit a report regarding the cumulative expenditures of GY 2019 funds for each quarter separately from the report on the cumulative expenditures of GY 2020 funds for each quarter. Until the territory reports that it has expended or transferred all of the federal funds awarded for a given GY, the territory must continue to submit quarterly reports.

When TANF funds are completely expended or transferred, the territory must submit a report that is marked “final”. No further reporting of that TANF award is necessary after a final report has been submitted.

While prior year funds remain available for use without FFY limitation, ACF encourages territories to spend their oldest funds first to underpin sound accounting practices as well as efforts to close out older awards in the Payment Management System.

Revisions to any 196TR should be incorporated into the next quarterly report.

For example:

During the quarter ending (QE) September 30, 2020, the territory has TANF funds remaining from the GY 2019 and GY 2020 awards. The territory expended all the funds from the GY 2018 award, nothing from the GY 2019 award, and some funds from the GY 2020 TANF awards. On or before November 14, 2020, the territory must submit the following reports for the period ending September 30, 2020:

1. A quarterly report for GY 2020, QE 9/30/20 reporting cycle.
2. A quarterly report for GY 2019, QE 9/30/20 showing the same cumulative expenditures as the previous quarter for GY 2019 funding.
3. A quarterly report for GY 2018, marked “final” for the QE 9/30/20 reporting cycle.

As specified in 45 CFR 265.8, territories not submitting the required quarterly TANF Financial Report may be subject to a penalty.

General Instructions

- Report exact expenditure amounts in dollars and cents.
- Shaded blocks indicate that the entry of financial data is not required or is 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 category, based on their nature or function.
- Report expenditures in the most appropriate category.
- Indicate whether this is a final report.

General Block Entries

- Enter territory name.
- OLDC will automatically populate the GY and the corresponding expenditure reporting period.
- The grantee will select the appropriate box indicating whether this is a new report, a revision of a report previously submitted for the same period or a final report. Please follow “Final Report” guidance below for grants where final reports are submitted.
- Add the signature of the authorized organizational representative authorized to submit the report. The authorized organizational representative is the designated representative of the

applicant/recipient organization with authority to act on the organization's behalf in matters related to the award and administration of grants. In signing a grant application, this individual agrees that the organization will assume the obligations imposed by applicable Federal statutes and regulations and other terms and conditions of the award, including any assurances. These responsibilities include accountability both for the appropriate use of funds awarded and the performance of the grant-supported project or activities as specified in the approved application.

- OLDC will automatically date stamp the report submission.

Explanation of Columns

All amounts reported in columns A through E must be actual expenditures or obligations made in accordance with all applicable statutes and regulations. Amounts reported in the estimate section are estimates of federal expenditures to be made during the quarter indicated based on the best information available to the territory.

Column A, TANF represents the territorial Family Assistance Grant, federal TANF funds awarded and how those funds were used.

Column B, TANF MOE represents territorial maintenance-of-effort (MOE) expenditures within the TANF program to meet its basic MOE requirement under section 409(a)(7) of the Act and the regulations at 45 CFR 263, subpart A. Include territorial funds that are co-mingled with federal funds and segregated territorial funds expended under the TANF program.

Column C, Territorial Programs MOE represents MOE expenditures in territorial programs, outside the TANF program, to meet its basic MOE requirement.

NOTE: For the basic MOE requirement, the cumulative total expenditures reported in columns B and C on line 10 should satisfy MOE requirements by the end of the first FFY of each GY. For example, total expenditures reported in columns B and C on line 10 for GY 2021 must be reported by the end of FFY 2021. Columns B and C on line 10 should add up to at least 80 percent of historic state expenditures for FFY 1994 if the territory did not meet the TANF work participation requirements, or at least 75 percent if the territory met the TANF work participation requirements for that FFY.

Historic Territory Expenditures for 1994		
	80 Percent	75 Percent
Guam	\$947,202	\$888,002
Puerto Rico	\$22,597,816	\$21,185,453
Virgin Islands	\$627,938	\$588,692

Column D, TANF and All MOE Combined represents the line item sums of columns A thru C.

Column E, AABD Programs represents expenditures on Aged, Blind and Disabled programs funded under titles I, X, and XIV, or XVI of the Act.

TANF Specific Instructions

Cap on TANF Administrative costs

Territories must not exceed either of two administrative expenditure caps:

1. For the administrative expenditure cap applicable to Territorial Family Assistance Grant funds (column A), cumulative administrative costs reported on line 6J may not exceed 15 percent of the adjusted award on line 4 (column A).
2. For territorial expenditures reported in columns B and C, the 15 percent administrative cost cap applies to the cumulative amount of total expenditures (i.e., the sum of line 13B + 13C) reported for these columns. See 45 CFR 263.0(b).

Based on the nature or function of the contract, territories must include appropriate administrative costs associated with contracts and subcontracts that count towards the 15-percent administrative cost caps.

Transfers

Section 404(d)(1) of the Act governs the transfer of TANF funds to the Child Care and Development Fund (CCDF) Discretionary Fund and allows a territory to transfer up to 30 percent of its total annual Family Assistance Grant. Since FFY 2001, annual appropriations for Social Services Block Grant (SSBG) have included a provision that states and territories may transfer up to 10 percent of their TANF funds to SSBG. See the SSBG section of PL 116-94 for the FY 2020 appropriation. The combined amount transferred to the SSBG and the CCDF Discretionary Fund may not exceed 30 percent of the annual Family Assistance Grant funds. In other words, line 3 cannot exceed 10 percent and the sum of the total cumulative amount reported on lines 2 and 3 of column A, cannot exceed 30 percent of the annual TANF block grant.

Transfers of TANF funds to the CCDF Discretionary Fund or SSBG must be made in the current FFY with current FFY TANF funds. Transfers of prior year unobligated balances are not allowed after the end of the FFY in which the funds were awarded.

Territorial Replacement of Grant Reductions Resulting from Penalties

If a territory's federal TANF grant is reduced because of the imposition of a penalty under section 409 of the Act, then section 409(a)(12) of the Act and the regulations at 45 CFR 262.1(e) provide that the territory must expend additional territorial funds in its TANF program. The penalty notification will explain when the territory must expend and report the additional expenditures. The additional expenditures must equal the amount withheld due to the penalty. The additional expenditures do not count toward the territory's TANF MOE requirement.

Line Item Instructions

Line 1. Federal Funds Awarded. Automatically generated in OLDC. Column A represents the cumulative total of federal TANF funds awarded to the territory.

Lines 2 and 3. Transfers. Section 404(d) of the Act governs the transfer of TANF funds to the CCDF Discretionary Fund and the SSBG programs. States and territories may transfer up to 10 percent of their annual TANF SFAG to SSBG and up to 30 percent of their annual TANF SFAG to CCDF. Combined transfer amounts cannot exceed 30 percent of total annual SFAG funds. In other words, the sum of the total cumulative amount reported on Lines 2 and 3 of Column A, cannot exceed 30 percent of the annual TANF block grant.

Furthermore, the total amount transferred to SSBG and CCDF affects the amount available for Jobs Access activities that may be used as the non-federal match under that program. The amount of TANF funds expended on Job Access programs that may be used as non-federal matching under the Job Access program is limited to the difference between 30 percent of TANF funds (amount reported on Line 1, Column A) and the total amount transferred to SSBG and the Discretionary Fund of CCDF (sum of amounts reported on Line 2, Column A, and Line 3, Column A).

Line 2. Transfers to CCDF Discretionary. Enter in Column A the total SFAG funds that the territory transferred to the Discretionary Fund of the CCDF during the FFY. These funds are subject to the rules and regulations of that Fund in place for the FFY at the time when the transfer occurs. A territory can only transfer current-year State Family Assistance Grant (SFAG) funds (i.e., this line item is only applicable in the first FFY that a GY award is made).

Line 3. Transfers to Social Services Block Grant (SSBG). Enter in Column A the total federal SFAG funds the territory transferred to the SSBG during the FFY. All funds transferred to the SSBG program are subject to the statute and regulations of the SSBG program in place for the FFY at the time when the transfer occurs and, pursuant to section 404(a)(3) of the Act, shall be used only for programs and services to children or their families whose income is less than 200 percent of the income official poverty line (as defined by the Office of Management and Budget). A territory may only transfer current-year federal SFAG funds (i.e., this line item is only applicable in the first FFY that a GY award is made).

Line 4. Available for Expenditure - In column A, OLDC will automatically generate the cumulative total of funds available for TANF after subtracting the amounts transferred to the CCDF program (line 2) and/or the SSBG program (line 3).

Line 5. Expenditures on Assistance. Blocks are shaded and do not have to be filled out. OLDC will automatically generate the sum of expenditures reported in lines 5A through 5E.

Line 5A. Basic Assistance (excluding Payments for Relative Foster Care, and Adoption and Guardianship Subsidies entered in line 5E). Basic assistance is defined as cash, payments, vouchers, and other forms of benefits designed to meet a family's ongoing basic needs (i.e., for food, clothing, shelter, utilities, household goods, personal care items, and general incidental expenses). Enter payments on behalf of children for whom the child welfare agency does not have legal care and responsibility who are living with caretaker relatives. Include in this line item child support pass-through payments, i.e., the amount of the territory's share of the assigned child support that it pays to the family (provided the territory disregards this amount in determining the family's eligibility for and the amount of TANF assistance, in accordance with sections 409(a)(7)(B)(i)(I)(aa) and 457(a)(1)(B) of the Act and the TANF MOE regulations at 45 CFR 263.2(a)(1)).

Line 5B. Child Care. Enter in columns A, B, and C the respective cumulative total expenditures for child care that meet the definition of assistance. The amounts reported in this category must not include funds transferred to the CCDF (Discretionary Fund - reported on the ACF-696) or SSBG programs. Include child care expenditures for families that are not employed, but need child care to participate in other work activities such as job search, community service, education, or training, or for respite purposes. Do not include child care provided as a non-recurrent, short-term benefit (e.g., 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); such activities should be reported as "other" and identified as such in a footnote to that category.

Line 5C. Transportation and Other Supportive Services. Enter in columns A, B, and C the respective cumulative total expenditures for transportation and other supportive services that meet the definition of assistance. Include expenditures for families that are not employed but need supportive services to participate in other work activities such as community service, education, or training, or for respite purposes. Do not include transportation or other supports provided as a non-recurrent, short-term benefit (for example, during applicant job search).

Line 5D. Assistance Authorized Solely Under Prior Law. Enter in column A any expenditure of funds on assistance that is authorized solely under section 404(a)(2) of the Act. These are expenditures that are not otherwise consistent with the purposes of TANF and/or with the prohibitions in section 408 of the Act. Territories including expenditures on this line must include a footnote explaining the nature of these benefits (e.g., previously authorized juvenile justice or territory foster care payments) and reference the territorial plan provision under which they were authorized.

NOTE: Territories may not report MOE expenditures in this category; all territorial MOE expenditures must be consistent with the purposes of TANF.

Line 5E. Relative Foster Care Maintenance Payments and Adoption and Guardianship Subsidies. Enter in column A any basic assistance provided on behalf of a child or children for whom the child welfare agency has legal placement and care responsibility and is living with a caretaker relative and provided on behalf of a child or children living with legal guardians. This category also includes ongoing adoption subsidies. All expenditures are for cases that are not eligible for IV-E foster care assistance or subsidies. Include expenditures for payments made to foster parents standing in loco parentis, if territory law provides.

Line 6. Expenditures on Non-Assistance. Blocks are shaded and do not have to be filled out. OLDC will automatically generate the sum of expenditures reported in lines 6A through 6M.

Line 6A. Work-Related Activities and Expenses. Blocks are shaded and do not have to be filled out. This line exists as a mathematical sum of lines 6A1, 6A2, and 6A3 for each column for work-related activities and expenses, as described in the instructions for these three lines.

1. Subsidized Employment. Enter in columns A, B, and C the respective cumulative total expenditures for payments to employers or third parties to help cover the costs of

employee wages, benefits, supervision, or training. Also, include costs for subsidizing a portion of the participant's wage to compensate an employer for training costs. Include expenditures for subsidized employment targeted for youth.

2. **Education and Training.** Enter in columns A, B, and C the respective costs related to educational and training activities. These are expenditures on educational activities that are consistent with the recognized work activities at 45 CFR §261.30 or as a supplement to such activities. Thus, include: secondary education (including alternative programs); adult education, GED, and ESL classes; education directly related to employment; job skills training directly related to employment; 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. **Other Work Activities/Expenses.** Enter in columns A, B, and C the respective expenditures on other work activities. These are expenditures on work activities or work expenses that have not been reported as education or work subsidies, including: costs related to providing work experience and community service activities; on-the-job training; job search and job readiness; 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.

Line 6B. Child Care. Enter in columns A, B, and C the respective cumulative total 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 non-recurrent, short-term benefit (e.g., during applicant job search or to a recently employed family during a temporary period of unemployment). Do not include amounts of funds transferred to the CCDF (Discretionary Fund - reported on the ACF-696) or SSBG programs. Also, 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); such activities should be reported as "other" and identified as such in a footnote to that category).

Line 6C. Transportation. Blocks are shaded and do not have to be filled out. OLDC will automatically generate the sum of lines 6C1 and 6C2 for each column 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).

1. **Job Access.** Enter in columns A, B, and C the respective cumulative total 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. Any other expenditure of federal TANF funds on non-assistance transportation, including the expenditure of federal TANF funds in the Job Access program, but not for the purpose of matching, must be reported on line 6C2.

NOTE: The amount of TANF funds expended on Job Access programs that may be used as non-federal matching under the Job Access program is limited to the difference between 30 percent of TANF funds (amount reported on line 1A) and the total amount transferred to SSBG and the Discretionary Fund of CCDF (sum of amounts reported on lines 2A and 3A).

2. Other Transportation. Enter in columns A, B, and C the respective cumulative total expenditures for other types of transportation activities that do not meet the definition of assistance.

NOTE: As an addendum to the 4th quarter report, the territory must describe the activities and associated expenditures for which "other Transportation expenditures" under this line item applies.

Line 6D. Individual Development Accounts. Enter in columns A, B, and C the respective expenditures on contributions to Individual Development Accounts and any other expenditures related to the operation of an IDA program that fall outside the definition of administrative costs.

Line 6E. Refundable Earned Income Tax Credits. Enter in columns A, B, and C the respective expenditures on the refundable portion of territory earned income tax credits (EITC) paid to families and otherwise consistent with the requirements of 45 CFR Parts 260 and 263 of the TANF regulations. If the territory is using an intercept to recoup a debt owed to the territory, only the portion of the refundable EITC that is actually received by the family may be considered a federal TANF or MOE expenditure.

Line 6F. Other Refundable Tax Credits. Enter in columns A, B, and C the respective expenditures on the refundable portion of any other tax credits provided under territory law that are consistent with the purposes of TANF and the requirements of 45 CFR Parts 260 and 263 of the TANF regulations (e.g., refundable child care tax credit). If the state is using an intercept to recoup a debt owed to the territory, only the portion of the refundable tax credit that is actually received by the family may be considered a federal TANF or MOE expenditure.

Line 6G. Non-Recurrent Short-Term Benefits. Enter in columns A, B, and C any respective expenditures on one-time or 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. This category includes expenditures such as emergency assistance and diversion payments, emergency housing and short-term homelessness assistance, emergency food aid, short-term utilities payments, burial assistance, clothing allowances, and back-to-school payments. It does not include tax credits, child care, transportation, or short-term education and training; such expenditures should be reported under other categories, as appropriate. Note, if there is another category specific to an activity, the related expenditures should be reported under that category, rather than Line 6G, regardless of whether the activity meets the definition of Non-Recurrent Short Term Benefit at 45 CFR 261.31(b)(1).

Line 6H. Prevention of Out-of-Wedlock Pregnancies. Enter in columns A, B, and C the respective cumulative total expenditures for prevention of out-of-wedlock pregnancies.

Line 6I. Two-Parent Family Formation and Maintenance. Enter in columns A, B, and C the respective cumulative total expenditures for two-parent family formation and maintenance activities.

Line 6J. Administration. Enter in columns A, B, and C the respective cumulative total expenditures for administrative costs (as defined at 45 CFR §263.0).

Column A represents TANF expenditures. Section 404(b)(1) of the Act limits territories to which a grant is made under section 403 to expend no more than 15 percent of the grant for administrative costs. For federal TANF funds, the 15-percent administrative cost cap applies to the adjusted federal TANF amount reported on line 4A of this form.

Columns B and C represents territorial expenditures. The 15-percent administrative cost cap applies to the cumulative amount of total expenditures in line 13, column D (i.e., the sum of line 13, column B and line 13, column C).

Based on the nature or function of the contract, territories must include appropriate administrative costs associated with contracts and subcontracts that count towards the 15-percent administrative cost caps.

Line 6K. Systems. Enter in columns A, B, and C the respective cumulative total expenditures for systems costs related to monitoring and tracking under the program.

NOTE: Section 404(b)(1) of the Act limits territories to which a grant is made under section 403 of the Act to expend no more than 15 percent of the grant for administrative costs. In addition, section 404(b)(2) of the Act states that the 15-percent 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. Under TANF regulations, the same information technology exclusion applies to MOE expenditures. The TANF rules at 45 CFR §§263.2 and 263.11 provide guidance about what is excluded under this definition.

Line 6L. Non-Assistance Authorized Solely Under Prior Law. Enter in column A any expenditures of federal TANF funds on non-assistance that are authorized solely under section 404(a)(2) of the Act.

These are expenditures that are not otherwise consistent with the purposes of TANF and/or with the prohibitions in section 408 of the Act. Territories including expenditures on this line must include a footnote explaining the nature of these benefits (e.g., previously authorized juvenile justice or territory foster care payments) and reference the territorial plan provision under which they were authorized.

NOTE: Territories may not report MOE expenditures in this category; all territorial MOE expenditures must be consistent with the purposes of TANF.

Line 6M. Other. Enter in columns A, B, and C the respective cumulative total expenditures for other expenditures considered "expenditures on non-assistance" that were not included on lines 6A through 6L. 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 purpose of TANF and included as work-related costs above.

NOTE: As an addendum to the 4th quarter report, the territory must describe the activities and associated expenditures for which "other expenditures" under this line item applies.

Line 7. Aged. Not applicable to TANF funding. See AABD Specific Instructions below.

Line 8. Blind. Not applicable to TANF funding. See AABD Specific Instructions below.

Line 9. Disabled. Not applicable to TANF funding. See AABD Specific Instructions below.

Line 10. Total Expenditures. The total TANF expenditures (i.e., the sum of lines 5 and 6) of federal TANF and MOE funds expended in a FFY will be automatically generated in OLDC for columns A, B, C, and D.

Line 11. Federal Unliquidated Obligations. Enter in column A the cumulative total federal unliquidated obligations. Obligations reported on this line must meet the definition of obligations contained in 45 CFR 75.2.

Line 12. Unobligated Balance. OLDC will automatically generate total federal unobligated balances of the GY's funds, as of the end of the FFY.

Line 13. Territorial Share. Enter in columns B and C the cumulative total territorial expenditures.

Line 14. Territorial Replacement Funds. Enter in column B the cumulative total territory replacement funds expended as a result of the imposition of a TANF penalty. Expenditures reported on this line must also be included in the expenditure categories reported on lines 5 or 6.

Line 15. Estimate for Next Quarter Ended. Enter in column A the estimate of federal TANF funds requested for the next quarter ending (refer to the next quarter ending entered at the top of this report).

Line 16. Average Monthly Cases. Not applicable to TANF funding. See AABD Specific Instructions below.

For Final Reports

The territory should ensure the following when it checks the box indicating that the quarterly report for a particular grant is "Final":

- Ensure that the territory did not exceed the caps on administrative costs and the limits on transfers (see previous section for more information).

- Ensure that the available balances of unliquidated obligations (line 11) and unobligated balance (line 12) sum to zero.
- Ensure that reported expenditures in OLDC agrees with data in the Payment Management System (i.e., the ACF-196TR line 24 total expenditures should equal the total reported disbursements and draws in PMS).

AABD Specific Instructions

Cap on AABD Administrative Costs

Territories must not exceed the 50 percent administrative cap established for AABD programs. For AABD expenditures reported in column E, cumulative administrative costs reported on line 6J may not exceed 50 percent of the expenditures reported on line 10 (Total Expenditures).

Line Item Instructions

Line 1. Federal Funds Awarded. Automatically generated in OLDC.

Column E represents the cumulative total of AABD funds awarded to the territory.

Line 2. Transferred to Child Care and Development Fund (CCDF) Discretionary Fund. Not applicable to AABD.

Line 3. Transferred to Social Services Block Grant (SSBG). Not applicable to AABD.

Line 4. Available for Expenditure. In column E, OLDC will automatically generate the cumulative total of AABD Program funds available.

Line 5. Expenditures on Assistance. Not applicable to AABD.

Line 6. Expenditures on Non-Assistance. OLDC will automatically generate the sum of expenditures reported on line 6J.

Line 6J. Administration. Enter in column E the cumulative total expenditures for administrative costs incurred for the AABD program. For AABD federal funds, a 50-percent administrative cost cap applies. See 42 U.S.C. 303, 42 U.S.C. 1203, 42 U.S.C. 1353, 42 U.S.C. 1383

Line 7. Aged. Enter in column E the cumulative total expenditures for activities for the aged.

Line 8. Blind. Enter in column E the cumulative total expenditures for activities for the blind.

Line 9. Disabled. Enter in column E the cumulative total expenditures for activities for the disabled.

Line 10. Total Expenditures. The total AABD expenditures (i.e., the sum of lines 6, 7, 8, and 9) expended in a FFY will be automatically generated in OLDC for column E.

Line 11. Federal Unliquidated Obligations. Enter in column E the cumulative total federal unliquidated obligations. Obligations reported on this line must meet the definition of obligations contained in 2 CFR 200.1.

Line 12. Unobligated Balance. OLDC will automatically generate total federal unobligated balances of the GY's funds, as of the end of the FFY.

Line 13. Territorial Share. OLDC will automatically generate this amount. The Territory Share of AABD is the sum of (50 percent of line 6J) plus (25 percent of Lines 7, 8, and 9).

Line 14. Territorial Replacement Funds. Not applicable to AABD.

Line 15. Estimate for Next Quarter Ended. Enter in column E the estimate of federal AABD funds requested for the next quarter ending (refer to the next quarter ending entered at the top of this report).

NOTE: Titles I, X, XIV, and XVI of the Act state that ACF shall estimate the amount to be paid to each eligible territory for each quarter. Such estimate is to be based on a report filed by the territory of the total sum to be expended by the territory in each prospective quarter.

Line 16. AABD Average Monthly Cases. Enter in column E the number of average monthly AABD cases.

Close Out of AABD Grant

The Social Security Act requires AABD funding to be reconciled each FFY against actual expenditures reported by the territory. As of the September 30 196TR submission each GY, the territory should ensure:

- Compliance with 50-percent cap on administrative costs.
- The available balances of unliquidated obligations (line 11) and unobligated balance (line 12) sum to zero.
- Reported expenditures in OLDC agree with data in the Payment Management System (i.e. the total reported disbursements and draws in PMS should equal ACF 196TR Line 10 – Line 13) for the given FFY.