



PROPOSED REVISIONS TO TANF FINANCIAL REPORTING:

Implementing the ACF-196R

Webinar Overview

- Federal Register Notice & Information Memorandum
- Proposed changes to the TANF financial data collection and reasons for changes
 - Expenditure categories and definitions
 - Accounting method
- Types of comments we are requesting
- Immediate feedback and questions



Federal Register Notice and IM

- Federal Register Notice
 - <https://federalregister.gov/a/2013-22180>
 - FR Vol. 78, No. 177, pages 56236 -56237, September 12, 2013
 - Comment Deadline: November 12, 2013
 - Submit comments to: infocollection@acf.hhs.gov
- TANF-ACF-IM-2013-03
 - <http://www.acf.hhs.gov/programs/ofa/resource/tanf-acf-im-2013-03>



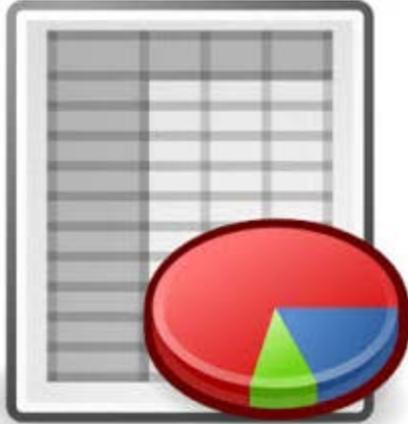


Illustration by Chris Gash

Change One

EXPENDITURE CATEGORIES AND DEFINITIONS



Limitations of ACF-196 Categories

- Essentially unchanged since the report form first developed
- Spending on cash assistance has declined, with more funds supporting a broader array of services that the current expenditure categories fail to fully capture
- Increase in expenditures reported in “Other” and Assistance/Non-Assistance “Authorized Solely under Prior Law,” with limited information
- Not mutually exclusive



Federal TANF and State MOE Expenditures Summary by ACF-196 Spending Category, FY 2012

Spending Category	All Federal Funds	State MOE in TANF and Separate State Programs	Total Funds	Total Funds as a Percent of Total Funds Used
TOTAL EXPENDITURES ON ASSISTANCE	\$131,651,230	\$113,078,544	\$244,729,774	22.1%
<i>BASIC ASSISTANCE</i>	\$128,525,935	\$81,352,494	\$209,878,429	19.0%
<i>CHILD CARE</i>	-\$5,000,000	\$26,374,178	\$21,374,178	1.9%
<i>TRANSPORTATION AND SUPPORTIVE SERVICES</i>	\$8,125,295	\$5,351,872	\$13,477,167	1.2%
<i>ASSISTANCE UNDER PRIOR LAW</i>	\$0		\$0	0.0%
TOTAL EXPENDITURES ON NON-ASSISTANCE	\$125,851,688	\$666,412,920	\$792,264,608	71.6%
<i>WORK RELATED ACTIVITIES EXPENSES</i>	\$44,039,061	\$30,813,375	\$74,852,436	6.8%
<i>CHILD CARE</i>	\$0	\$0	\$0	0.0%
<i>TRANSPORTATION</i>	\$409,740	\$0	\$409,740	0.0%
<i>INDIVIDUAL DEVELOPMENT ACCOUNTS</i>	\$52,660	\$0	\$52,660	0.0%
<i>REFUNDABLE EITC</i>	\$18,393,000	\$153,376,891	\$171,769,891	15.5%
<i>OTHER REFUNDABLE TAX CREDITS</i>	\$0	\$0	\$0	0.0%
<i>NON-RECURRENT SHORT-TERM BENEFITS</i>	\$5,169,661	\$3,743,805	\$8,913,466	0.8%
<i>PREVENTION OF OUT OF WEDLOCK PREGNANCIES</i>	\$13,093,184	\$440,343,774	\$453,436,958	41.0%
<i>TWO -PARENT FAMILY FORMATION AND MAINTENANCE</i>	\$4,299,506	\$142,584	\$4,442,090	0.4%
<i>ADMINISTRATION</i>	\$28,281,313	\$29,162,663	\$57,443,976	5.2%
<i>SYSTEMS</i>	\$3,909,483	\$1,944,491	\$5,853,974	0.5%
<i>NON-ASSISTANCE UNDER PRIOR LAW</i>	\$6,840,000		\$6,840,000	0.6%
<i>OTHER</i>	\$1,364,080	\$6,885,337	\$8,249,417	0.7%
TOTAL ASSISTANCE AND NON-ASSISTANCE EXPENDITURES	\$257,502,918	\$779,491,464	\$1,036,994,382	93.7%
<i>TRANSFERRED TO CHILD CARE DEVELOPMENT FUND (CCDF)</i>	\$57,513,000		\$57,513,000	5.2%
<i>TRANSFERRED TO SOCIAL SERVICES BLOCK GRANT (SSBG)</i>	\$12,703,500		\$12,703,500	1.1%
TOTAL TRANSFERS	\$70,216,500		\$70,216,500	6.3%
TOTAL FUNDS USED	\$327,719,418	\$779,491,464	\$1,107,210,882	100.0%
UNLIQUIDATED OBLIGATIONS	\$148,179,088		\$148,179,088	
UNOBLIGATED BALANCE	\$23,534,971		\$23,534,971	

Federal TANF and State MOE Expenditures Summary by ACF-196 Spending Category, FY 2012

Spending Category	All Federal Funds	State MOE in TANF and Separate State Programs	Total Funds	Total Funds as a Percent of Total Funds Used
TOTAL EXPENDITURES ON ASSISTANCE	\$66,771,628	\$8,016,855	\$74,788,483	28.1%
<i>BASIC ASSISTANCE</i>	\$62,945,487	\$7,773,519	\$70,719,006	26.6%
<i>CHILD CARE</i>	\$0	\$0	\$0	0.0%
<i>TRANSPORTATION AND SUPPORTIVE SERVICES</i>	\$3,826,141	\$243,336	\$4,069,477	1.5%
<i>ASSISTANCE UNDER PRIOR LAW</i>	\$0		\$0	0.0%
TOTAL EXPENDITURES ON NON-ASSISTANCE	\$109,968,508	\$121,715,681	\$231,684,189	87.2%
<i>WORK RELATED ACTIVITIES EXPENSES</i>	\$3,780,453	\$114,885	\$3,895,338	1.5%
<i>CHILD CARE</i>	\$84,959	\$8,336	\$93,295	0.0%
<i>TRANSPORTATION</i>	\$1,253,600	\$73,598	\$1,327,198	0.5%
<i>INDIVIDUAL DEVELOPMENT ACCOUNTS</i>	\$0	\$0	\$0	0.0%
<i>REFUNDABLE EITC</i>	\$0	\$0	\$0	0.0%
<i>OTHER REFUNDABLE TAX CREDITS</i>	\$0	\$3,344,333	\$3,344,333	1.3%
<i>NON-RECURRENT SHORT-TERM BENEFITS</i>	\$4,196,682	\$311,797	\$4,508,479	1.7%
<i>PREVENTION OF OUT OF WEDLOCK PREGNANCIES</i>	\$284,314	\$1,439	\$285,753	0.1%
<i>TWO -PARENT FAMILY FORMATION AND MAINTENANCE</i>	\$109,864	\$296	\$110,160	0.0%
<i>ADMINISTRATION</i>	\$12,257,011	\$3,692,882	\$15,949,893	6.0%
<i>SYSTEMS</i>	\$4,136,755	\$310,319	\$4,447,074	1.7%
<i>NON-ASSISTANCE UNDER PRIOR LAW</i>	\$134,224		\$134,224	0.1%
<i>OTHER</i>	\$83,730,646	\$113,857,796	\$197,588,442	74.3%
TOTAL ASSISTANCE AND NON-ASSISTANCE EXPENDITURES	\$176,740,136	\$129,732,536	\$306,472,672	115.3%
<i>TRANSFERRED TO CHILD CARE DEVELOPMENT FUND (CCDF)</i>	-\$30,901,096		-\$30,901,096	-11.6%
<i>TRANSFERRED TO SOCIAL SERVICES BLOCK GRANT (SSBG)</i>	-\$9,803,265		-\$9,803,265	-3.7%
TOTAL TRANSFERS	-\$40,704,361		-\$40,704,361	-15.3%
TOTAL FUNDS USED	\$136,035,775	\$129,732,536	\$265,768,311	100.0%
UNLIQUIDATED OBLIGATIONS	\$0		\$0	
UNOBLIGATED BALANCE	\$17,584,439		\$17,584,439	

Goals

- Gain greater insight into how states spend TANF and MOE funds
- Eliminate ambiguity in definitions
- Create categories and definitions that are mutually exclusive
- Obtain information that can better inform policymaking
- Avoid placing an undue reporting burden on states



Current ACF-196 Categories	Proposed Revised Categories
Expenditures on Assistance	
Basic Assistance	Basic Assistance
	<i>a. Basic Assistance (excluding payments for Relative Foster Care and Adoption and Guardianship Subsidies)</i>
	<i>b. Relative Foster Care Maintenance Payments and Adoption and Guardianship Subsidies</i>
Child Care	Assistance Authorized Solely Under Prior Law
Transportation and Other Support Services	<i>a. Foster Care Payments</i>
Authorized Solely Under Prior Law	<i>b. Juvenile Justice Payments</i>
	<i>c. Emergency Assistance Authorized Solely Under Prior Law</i>
	Non-Assistance Authorized Solely Under Prior Law
	<i>a. Child Welfare or Foster Care Services</i>
	<i>b. Juvenile Justice Services</i>
	<i>c. Emergency Services Authorized Solely Under Prior Law</i>
Expenditures on Non-Assistance	
Work Related Activities / Expenses	Work, Education and Training Activities
<i>Work Subsidies</i>	<i>a. Subsidized Employment</i>
<i>Education and Training</i>	<i>b. Education and Training</i>
<i>Other Work Activities / Expenses</i>	<i>c. Additional Work Activities</i>
Child Care	Work Supports
Transportation	<i>a. Transportation (Assistance and Non-Assistance)</i>
<i>Job Access</i>	<i>b. Job Access</i>
	<i>c. Non-Transportation Work Supports (Assistance and Non-Assistance)</i>
<i>Other</i>	
	Early Care and Education
	<i>a. Child Care (Assistance and Non-Assistance)</i>
	<i>b. Pre-Kindergarten/Head Start</i>
Individual Development Accounts	Financial Education and Asset Development
Refundable Earned Income Tax Credits	Refundable Earned Income Tax Credits
Other Refundable Tax Credits	Non-EITC Refundable State Tax Credits
Non-Recurrent Short Term Benefits	Non-Recurrent Short Term Benefits
	Supportive Services
	Services for Older Children and Youth
Prevention of Out-of-Wedlock Pregnancies	Prevention of Out-of-Wedlock Pregnancies
2-Parent Family Formation and Maintenance	Fatherhood and Two-Parent Family Formation and Maintenance Programs
	Child Welfare Services
	<i>a. Family Support/ Family Preservation /Reunification Services</i>
	<i>b. Adoption Services</i>
	<i>c. Additional Child Welfare Services</i>
	Home Visiting Programs
Administration	Program Management
Systems	<i>a. Administrative Costs</i>
Non-Assistance Authorized Solely Under Prior Law	<i>b. Assessment/Service Provision</i>
	<i>c. Systems</i>
Other	Other

Mapping Old to New Categories

ACF-196

ACF-196R

Basic Assistance
\$100

Basic Assistance (excluding Relative
Foster Care Maintenance Payments
and Adoption and Guardianship
Subsidies)
\$80

Relative Foster Care Maintenance
Payments and Adoption and
Guardianship Subsidies
\$20



ACF-196

Assistance Authorized
Solely under Prior Law
\$100

ACF-196R

Foster Care Payments
\$50

Juvenile Justice Payments
\$0

Emergency Assistance Authorized
Solely Under Prior Law
\$50

Non-Assistance Authorized
Solely under Prior Law
\$100

Child Welfare or Foster Care Services
\$50

Juvenile Justice Services
\$0

Emergency Services Authorized
Solely Under Prior Law
\$50



ACF-196

ACF-196R

Work Subsidies
\$50



Subsidized Employment
\$50

Education and Training
\$50



Education and Training
\$50

Other Work
Activities/Expenses
\$0



Additional Work Activities
\$0



ACF-196

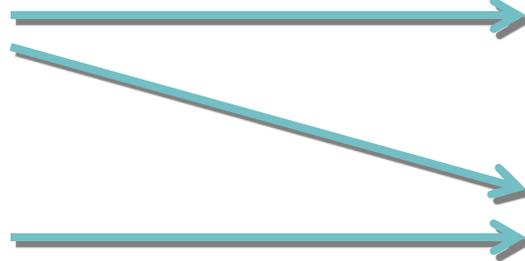
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Transportation and Other Supportive Services (Assistance)
\$50
(\$40+\$10)

Other Transportation (Non-Assistance)
\$50

Child Care Assistance
\$50

Child Care Non-Assistance
\$50



Non-Transportation Work Supports (Assistance and Non-Assistance)
\$10

Transportation (Assistance and Non-Assistance)
\$90

Child Care (Assistance and Non-Assistance)
\$100



ACF-196

ACF-196R

Job Access
\$25

Job Access
\$25

Individual Development Accounts
\$100

Financial Education and Asset
Development
\$100 (+ \$20 from "Other")

Refundable Earned Income Tax
Credit
\$0

Refundable Earned Income Tax
Credit
\$0

Other Refundable Tax Credits
\$0

Non-EITC Refundable State Tax
Credit
\$0

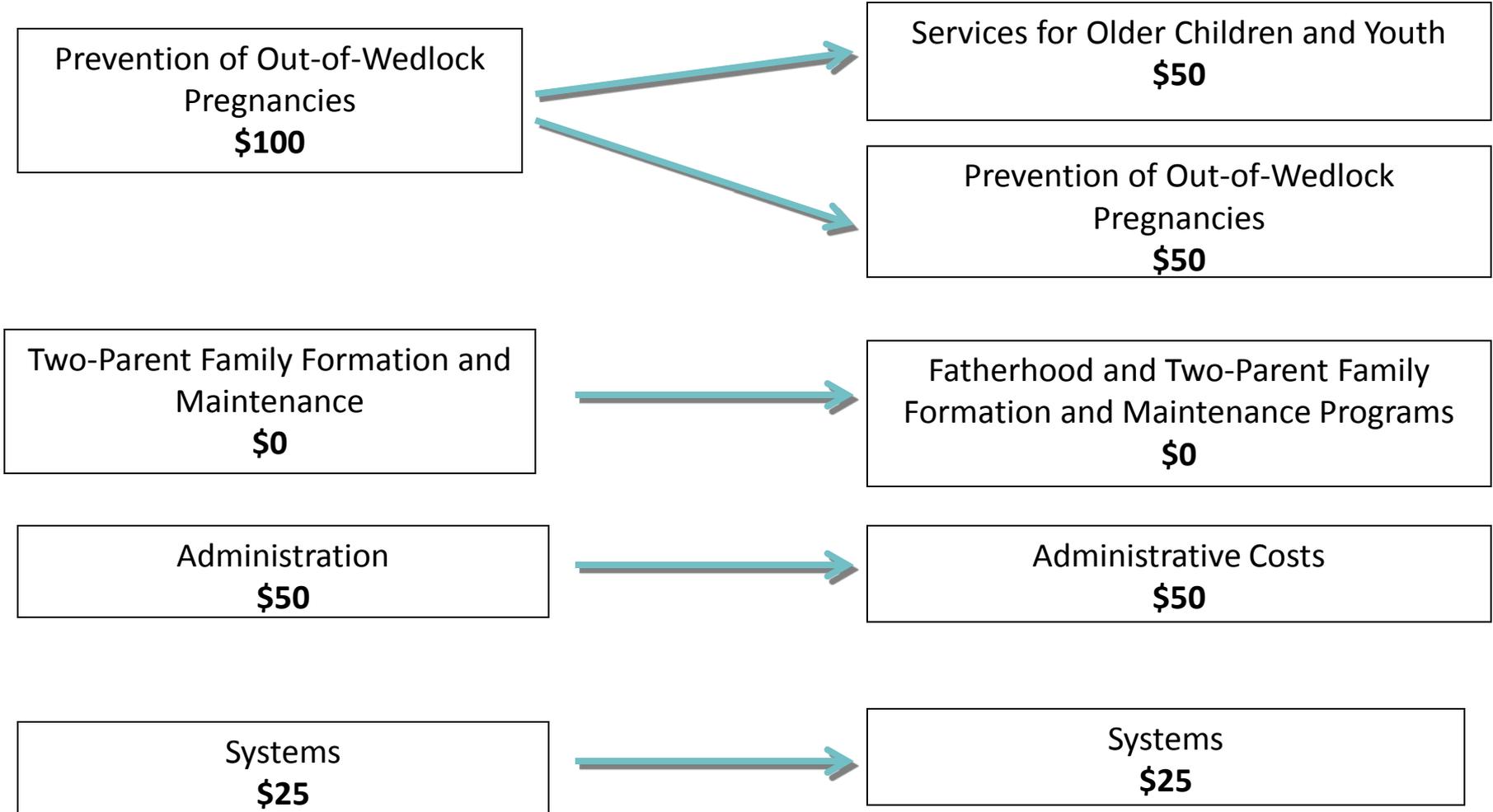
Non-Recurrent Short-Term Benefits
\$0

Non-Recurrent Short-Term
Benefits
\$0



ACF-196

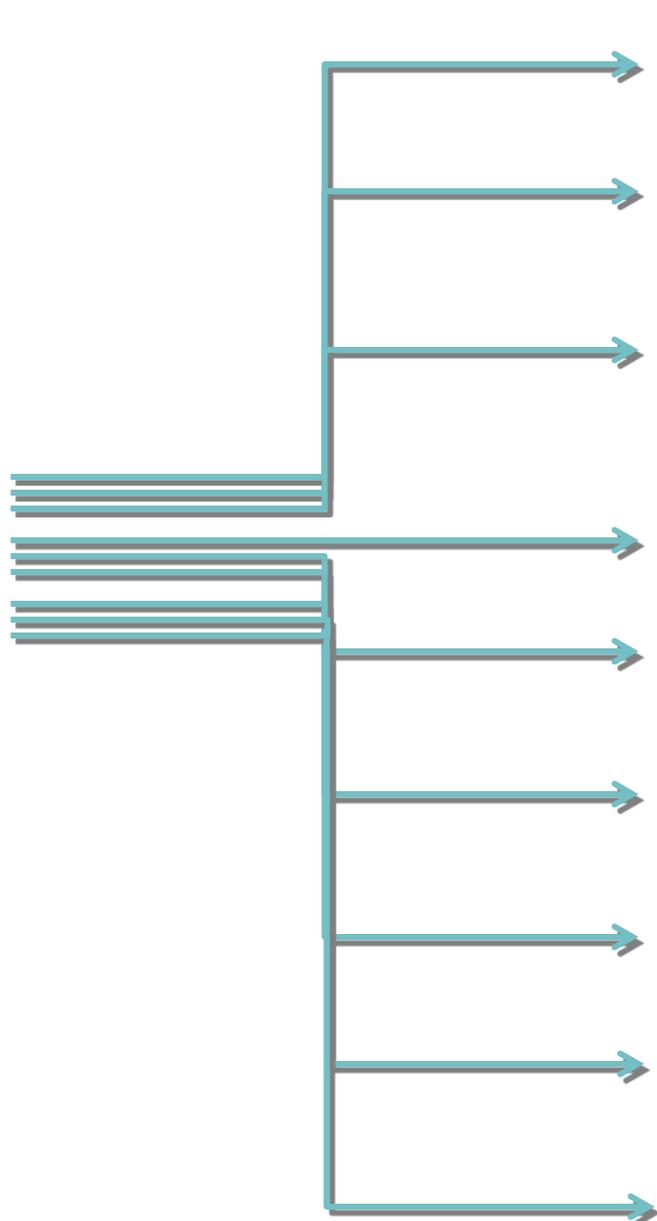
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Other
\$200



- Pre-Kindergarten/Head Start
\$25
- Supportive Services
\$10
- Family Support/ Family Preservation /Reunification Services
\$40
- Adoption Services
\$20
- Additional Child Welfare Services
\$10
- Home Visiting Programs
\$50
- Assessment/Service Provision
\$25
- Financial Education and Asset Development
\$20 (+ \$100 from "IDA")
- Other
\$0

ACF-196R Part 2

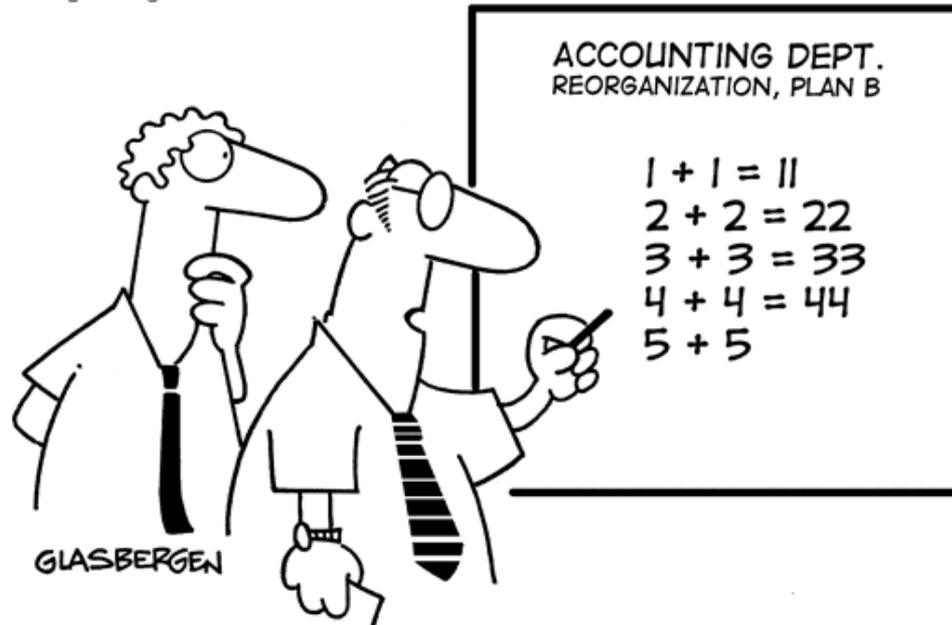
- Narratives required for
 - Assistance Authorized Solely Under Prior Law
 - Non-Assistance Authorized Solely Under Prior Law
 - Other
 - any expenditures reported based on an estimating methodology
- These narratives are associated with all expenditures made in a fiscal year, regardless of the funding stream or grant year.



Comments Requested for Categories

- The comments we are seeking for the proposed category and definition changes are:
 - ability of respondents to categorize and allocate expenditures in the more detailed manner that the new categories listed on the ACF-196R would require.
 - whether definitions for categories are clear, or whether any of the definitions should be revised to prevent confusion over how to report an expenditure.
 - whether any additional or alternative categories of expenditure reporting should be included in order to improve understanding of how TANF and MOE funds are being used.





“For years, we’ve been playing by old rules and the results have been dismal. It’s time for a bold new direction!”

Change Two

ACCOUNTING METHOD

Terms

- Grant Year: The year in which funds were awarded, e.g., GY 2015 are funds that were awarded in FY 2015.
- Fiscal Year: The year during which an expenditure occurs.



Current Approach

- Currently, each quarter, states report cumulative expenditures made with each open grant year award.
- Method of estimating actual expenditures for a fiscal year, for one grant year award:

	GY 2015 spent in FY 2015				GY 2015 spent in FY 2016				GY 2015 spent in FY 2017				Cumulative
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
Basic Assistance	\$100	\$200	\$300	\$400	\$500	\$600	\$700	\$800	\$900	\$1,000	\$1,100	\$1,200	
FY Total				\$400				\$400				\$400	\$1,200



Limitation of Current Approach

- When there is an error in prior reporting, an adjustment is made in the current quarter's reporting.
 - Obscures any distinction between actual expenditures in the fiscal year and upward or downward adjustments from prior years
 - May lead to negative expenditures

	GY 2015 spent in FY 2015				GY 2015 spent in FY 2016				GY 2015 spent in FY 2017				Cumulative
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
Basic Assistance	\$100 (oops)	\$200	\$300	\$400	\$500	\$600	\$700	\$800	\$900	\$1,000	\$1,100	\$1,200	
												-\$100	
												\$1100	
FY Total				\$400				\$400				\$300	\$1,100

Federal TANF and State MOE Expenditures Summary by ACF-196 Spending Category, FY 2012

Spending Category	All Federal Funds	State MOE in TANF and Separate State Programs	Total Funds	Total Funds as a Percent of Total Funds Used
TOTAL EXPENDITURES ON ASSISTANCE	-\$2,073,604	\$17,767,391	\$15,693,787	17.8%
<i>BASIC ASSISTANCE</i>	\$1,830,839	\$17,303,827	\$19,134,666	21.7%
<i>CHILD CARE</i>	-\$3,573,214	\$463,564	-\$3,109,650	-3.5%
<i>TRANSPORTATION AND SUPPORTIVE SERVICES</i>	-\$329,794	\$0	-\$329,794	-0.4%
<i>ASSISTANCE UNDER PRIOR LAW</i>	-\$1,435		-\$1,435	0.0%
TOTAL EXPENDITURES ON NON-ASSISTANCE	\$30,467,219	\$41,905,763	\$72,372,982	82.2%
<i>WORK RELATED ACTIVITIES EXPENSES</i>	\$3,736,518	\$1,171,433	\$4,907,951	5.6%
<i>CHILD CARE</i>	\$24,297,721	\$23,934,550	\$48,232,271	54.8%
<i>TRANSPORTATION</i>	-\$38,000	\$0	-\$38,000	0.0%
<i>INDIVIDUAL DEVELOPMENT ACCOUNTS</i>	\$0	\$0	\$0	0.0%
<i>REFUNDABLE EITC</i>	\$0	\$0	\$0	0.0%
<i>OTHER REFUNDABLE TAX CREDITS</i>	\$0	\$0	\$0	0.0%
<i>NON-RECURRENT SHORT-TERM BENEFITS</i>	\$497,300	\$1,903,946	\$2,401,246	2.7%
<i>PREVENTION OF OUT OF WEDLOCK PREGNANCIES</i>	\$0	\$0	\$0	0.0%
<i>TWO -PARENT FAMILY FORMATION AND MAINTENANCE</i>	\$0	\$0	\$0	0.0%
<i>ADMINISTRATION</i>	\$1,971,303	\$5,826,360	\$7,797,663	8.9%
<i>SYSTEMS</i>	\$0	\$0	\$0	0.0%
<i>NON-ASSISTANCE UNDER PRIOR LAW</i>	\$2,377		\$2,377	0.0%
<i>OTHER</i>	\$0	\$9,069,474	\$9,069,474	10.3%
TOTAL ASSISTANCE AND NON-ASSISTANCE EXPENDITURES	\$28,393,615	\$59,673,154	\$88,066,769	100.0%
TRANSFERRERED TO CHILD CARE DEVELOPMENT FUND (CCDF)	\$0		\$0	0.0%
TRANSFERRERED TO SOCIAL SERVICES BLOCK GRANT (SSBG)	\$0		\$0	0.0%
TOTAL TRANSFERS	\$0		\$0	0.0%
TOTAL FUNDS USED	\$28,393,615	\$59,673,154	\$88,066,769	100.0%
UNLIQUIDATED OBLIGATIONS	\$3,897,366		\$3,897,366	
UNOBLIGATED BALANCE	\$5,678,627		\$5,678,627	

Goals

1. Obtain actual and accurate expenditures for each fiscal year
2. Monitor cumulative grant year award funds
3. Monitor MOE expenditures, including revisions to MOE claimed in prior years



Going Forward

- Effective FY 2015, states will be required to report actual expenditures made during the fiscal year from each open grant year award on the new ACF-196R.
 - Cumulative expenditures will only be reported within fiscal year.

FY2015

GY 2015 spent in FY 2015: Quarter 1

FY2016

GY 2016 spent in FY 2016: Quarter 1

GY 2015 spent in FY 2016: Quarter 1

FY2017

GY 2017 spent in FY 2017: Quarter 1

GY 2016 spent in FY 2017: Quarter 1

GY 2015 spent in FY 2017: Quarter 1



Adjustments to Previously Reported Expenditures

- Adjustments and corrections for previously reported expenditures will no longer be made in the current quarter, but in the fiscal year when the expenditure occurred.

FY2015	FY2016	FY2017
GY 2015 spent in FY 2015: Quarter 4	GY 2016 spent in FY 2016: Quarter 4	GY 2017 spent in FY 2017: Quarter 4
	GY 2015 spent in FY 2016: Quarter 4	GY 2016 spent in FY 2017: Quarter 4
		GY 2015 spent in FY 2017: Quarter 4



Adjustments to Previously Reported Expenditures, cont'd

- For FY 2015 and thereafter, to adjust an expenditure reported in a prior year, the state will revise the ACF-196R report for the fiscal year in which that expenditure occurred, rather than account for that adjustment in the current quarter's report.
 - Example: In FY 2017, to change an expenditure made with GY 2015 funds during FY 2016, a state would revise the ACF-196R for GY 2015 expended in FY 2016.
- A state must submit a brief statement in an addendum that explains why each revision is necessary.



Adjustments to Previously Reported Expenditures, cont'd

- For needed adjustments or corrections related to expenditures that occurred prior to FY 2015, states will be able to access the ACF-196 displaying each grant year's expenditures and transfers cumulative through FY 2014.
 - Example: In FY 2017, to change an expenditure made with GY 2013 funds expended during FY 2013 or FY 2014, a state would revise the ACF-196 for GY 2013 expended *through* FY 2014.
 - The ACF-196 will *only* reflect adjustments or corrections to prior reporting categories.
- Note: there are no separate fiscal year sheets for expenditures that occurred prior to FY 2015.



Current vs. Proposed Accounting Method

	GY 2015 spent in FY 2015				GY 2015 spent in FY 2016				GY 2015 spent in FY 2017				Cumulative
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
Current Method													
Basic Assistance	\$100 <i>(oops)</i>	\$200	\$300	\$400	\$500	\$600	\$700	\$800	\$900	\$1,000	\$1,100	\$1,200 -\$100 \$1100	
FY Total				\$400				\$400				\$300	\$1,100
Proposed Method													
Basic Assistance	\$100 <i>(oops)</i>	\$200	\$300	400 -\$100 \$300	\$100	\$200	\$300	\$400	\$100	\$200	\$300	\$400	
FY Total				\$300				\$400				\$400	\$1,100



ACF-196R vs. ACF-196

ACTION	FORM	
	ACF-196R for grant year expenditures in fiscal year	ACF-196 for grant year expenditures <u>cumulative through</u> FY 2014
Report Expenditures for a Fiscal Year	✓	
Correct Expenditures Reported Prior to FY 2015		✓
Correct Expenditures Reported FY 2015 and Thereafter	✓	



Cumulative Grant Year Reports

- The data collection system will generate a report showing cumulative expenditures made with each open grant year's award.
- For example,

GY 2015 expended in FY 2015

+

GY 2015 expended in FY 2016

+

GY 2015 expended in FY 2017

GY 2015 Total



Cumulative Grant Year Reports, cont'd

- States can view total expenditures made with each open grant year award, as well as funds remaining.
- States can monitor compliance with statutory requirements, including the 15 percent cap on administrative costs and the 30 percent limit on transfers to the Social Services Block Grant (SSBG) and the Child Care and Development Fund (CCDF).



Cumulative Fiscal Year Reports

- The data collection system will generate a report that sums actual expenditures made with each open grant year award during the fiscal year.
- For example,

GY 2015 expended in FY 2017

+

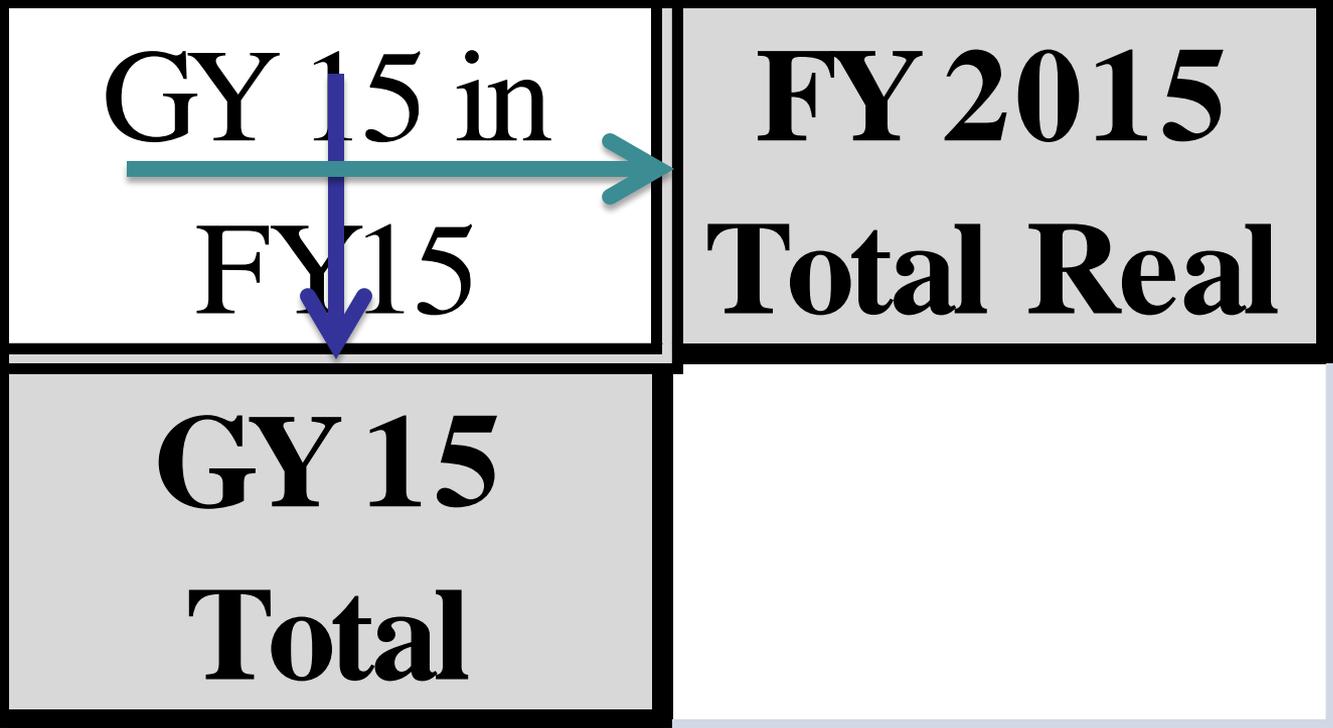
GY 2016 expended in FY 2017

+

GY 2017 expended in FY 2017

FY 2017 Total





GY 15 in FY 15		FY 2015 Total Real
GY 15 in FY 16	GY 16 in FY 16	FY 2016 Total Real
GY 15 Total	GY 16 Total	



GY 15 in FY15			FY 2015 Total Real
GY 15 in FY16	GY 16 in FY16		FY 2016 Total Real
GY 15 in FY17	GY 16 in FY17	GY 17 in FY17	FY 2017 Total Real
GY 15 Total	GY 16 Total	GY 17 Total	



Benefits and Efficiencies of New Accounting Method

- Cumulative federal expenditures for each grant year are automatically calculated to provide the same information produced by the current ACF-196.
- Actual expenditures can be calculated with accuracy.
- Avoids the lengthy process currently in place.



Comments Requested for Accounting Method

- The comments we are seeking for the proposed changes to the accounting approach are:
 - length of time it will take for respondents to adapt to the new accounting method, specifically, whether a state would be able to accurately report expenditures according to the new accounting methodology by February 14, 2015 (the date the first quarter FY 2015 report is due), and if not, what transition time would be needed in order to report in accordance with the revised forms and procedures.
 - any complications that may result from the transition to a new accounting method, and if so, how to minimize the potential for complications.



Estimated Burden

- We estimate that implementing the ACF-196R will result in an average quarterly burden of 14 hours per response, or 56 hours annually.
- The reporting burden associated with the ACF-196 will be significantly reduced from 32 hours annually, to an estimated 2 hours annually, as a state will only use it to adjust or correct an error that occurred prior to FY 2015.
- Generally, the fewer grant years a state has open, the lower the burden, as there are less forms to maintain.
- Closing out grants for years prior to FY 2015 will eliminate the need to maintain an ACF-196 report for those years.



Additional Comments Requested

- We are also seeking comments on the following general items:
 - the accuracy of the agency's estimate of the burden of the proposed collection of information.
 - ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology.
 - whether there will be costs involved with transitioning to reporting in new expenditure categories and accounting method, and if so, what would be the anticipated extent of such costs.
 - any other information you believe is relevant.



Next Steps

- Review the Federal Register Notice, IM, proposed forms and instructions
- Send comments by November 12, 2013
 - Writing: Administration for Children and Families, Office of Planning, Research and Evaluation, 370 L'Enfant Promenade SW., Washington, DC 20447, Attn: ACF Reports Clearance Officer
 - Email: infocollection@acf.hhs.gov
- Any questions can be sent to Maria Sciannameo at maria.demonte@acf.hhs.gov



Questions?
Comments?

