U.S. Department of Health and Human Services

Administration for Children & Families

INSTRUCTION FOR COMPLETION OF FORM ACF-196T (Revised for ARRA)
(Tribal TANF Financial Report)

Revisions to the Financial Reporting Form for the Tribal Temporary Assistance for Needy Families (TANF) to include reporting of TANF Emergency Contingency Fund expenditures (Emergency Fund) awarded under the American Recovery and Reactivation Act of 2009 (ARRA).

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. Column D has been added to the ACF-196T form to report TANF Emergency Fund expenditures. Tribes receiving TANF Emergency Funds must report those expenditures quarterly in Column D until all funds (both TANF and TANF Emergency Fund) are completely expended.

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

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 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. Quarterly TANF Reports are due to ACF on February 14th, May 15th, August 14th, and November 14th.

Quarterly reports required for TANF Funds held in reserve (45 CFR 286.60): Whenever TANF Funds from a previous year award (carryover/reserve funds) are expended, a quarterly report is required. In addition, an annual quarterly report (for period ending 9/30) is required for all TANF awards having a balance of carryover/reserve funds (whether funds were expended or not during this quarter). Finally, when all funds are completely expended (funds are completely obligated and liquidated) the Tribe must submit a quarterly report indicating that the report is a Final. Once a final report is submitted, no further reporting of that TANF award will be necessary.

For example: In FY 2009, a Tribe receives TANF Funds for FY 2009 and has carryover/reserved funds in the FY 2006, FY 2007 and FY 2008 TANF awards. The Tribe expends funds from the FY 2009, FY 2008, none from the FY 2007, and all remaining funds from FY 2006 awards. On or before November 14, 2009, the Tribe must submit the following reports for the period ending September 30, 2009:

1. Quarterly report for FY 2009 award.

2. Quarterly report for FY 2008 award.

3. A Final report for FY 2006 award.

4. A quarterly report is normally not required for the FY 2007 award (however since this is for the quarter ending 9/30, then an annual quarterly report is necessary for the FY 2007 award, whether funds were expended during the year or not).

NOTE: ARRA has lifted the limitation in Section 404(e) of the Act on using carryover/reserve TANF Funds only on "assistance". Beginning with FY 2009, Federal TANF Funds (including TANF Emergency Funds) awarded or carried into FY 2009, and subsequent Federal TANF awards carried into a succeeding fiscal year may be spent on any allowable TANF activities – i.e., assistance and non-assistance activities. This change applies to States, D.C., Territories and Tribes operating approved Tribal TANF programs.

Additionally, should there be a need to revise a report for the previous quarter. The Tribe has 90 days from the end of that report's reporting period to submit that revised report. Otherwise, any revised data should be incorporated into the next quarterly report due for that award.

Explanation of Columns:

Column (A) Federal TFAG Funds - is for reporting how the Federal Tribal Family Assistance Grant (TANF Funds) awarded to the Tribe were expended under its TANF program.

Column (B) State Contributed MOE Funds - is for reporting how funds contributed by the State to the Tribe were expended under its TANF plan that will count towards the State's maintenance of effort (MOE) requirement.

Column (C) Tribal Funds (all blocks are shaded except for line 7) – Line 7 is for reporting tribal funds that the Tribe expended (in replacement) in the TANF program due to the assessment of a penalty (a reduction in its TANF grant award) that occurred during the previous year.

> Note: 45 CFR 286.195(c)(1) requires that if a Tribe's Tribal Family Assistance Grant is reduced for a fiscal year because of penalties that have been imposed, the Tribe must expend additional Tribal funds to replace any such reduction.

Column (D) TANF Emergency Funds – is for reporting how TANF Emergency Funds awarded to the Tribe under ARRA were expended under its TANF program.

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 there is a balance of Federal funds remaining that are unobligated or unliquidated (carryover/reserve). Indicate "final" if it has expended all funds from the TANF award.

- Expenditures for lines 2 through 4 are for TANF services that have been paid (liquidated). 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

Entries in Column D apply only to Tribes that received TANF Emergency Funds for FY 2009 and/or FY 2010.

Line 1 – Total Federal Funds Awarded. Enter in column (A) the cumulative total of TANF Funds (TFAG) 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. Enter in column (D) the Total Cumulative Amount TANF Emergency Funds awarded.

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

Line 2b – Other Assistance Expenditures. Enter in columns (A), (B) and (D) 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), (B), and (D) the cumulative total expenditures for administrative costs (as defined at 45 CFR 286.50) for the period the report is being submitted.

NOTE: The Tribe's administrative cost cap applies to the total TANF Funds awarded and reported on Line 1 (Column A) of this form. The Tribe's administrative cost cap (for Column A) 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. The same administrative cost cap applies to TANF Emergency Funds (Column D).

Line 3b – Systems Expenditures. Enter in columns (A), (B), and (D) 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. However, 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), (B) and (D) 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 non-recurrent, 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 Individual Development Accounts (IDA) 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), (B) and (D) the sum of Lines 2c and 3d.

Line 5 - Unliquidated Balance. Enter in columns (A) and (D) 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 columns (A), (B), and (D) unobligated balances for the report period (Line 1 minus lines 4 and 5).

Line 7 – Tribal Replacement Funds. Enter in column (C) the cumulative total Tribal funds the Tribe expended (in replacement) in the TANF program due to the assessment of a penalty (a reduction in its TANF grant award) that occurred during the previous year.

THE PAPERWORK REDUCTION ACT OF 1995

Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including the time for reviewing instructions, gathering and maintaining the data needed, and reviewing the collection information.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

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