

TANF

TANF Program

- Regulations- 45 CFR Part 260-265
- TANF is block grant with a funding limit (no entitlement to benefits)
- States decide what benefits & services to provide

TANF - Basics

- Federal TANF block grant
 - for needy family members, some needy individuals, and sometimes the non-needy
- State MOE funds
 - cost-sharing requirement to help eligible family members only (not individuals)
(One exception: pro-family non-assistance activities)

Funding Options

Federal TANF Funds

State MOE Funds

**Federal
TANF Grant**

**Commingled
State &
Federal
TANF**

**Segregated
State TANF**

**Separate
State
Program**

TANF PROGRAM

**Transfer to:
CCDF & SSBG**



Basic Uses of Federal TANF Funds

- TANF purposes
- Previously authorized activities (grandfathered activities)
- Transfers to CCDF and/or SSBG

Four TANF Purposes

Use in any manner reasonably calculated to:

1. provide assistance (help) to needy families so that children may be cared for in their own homes or in the homes of relatives
2. end the dependence of needy parents on government benefits by promoting job preparation, work, and marriage
3. prevent and reduce the incidence of out-of-wedlock pregnancies and establish annual numerical goals for preventing and reducing the incidence of these pregnancies
4. encourage the formation and maintenance of two-parent families.

The Funding Guide gives helpful examples of what types of benefits and services fall within these four purposes (see pages 10-12 and 17-24).

Key Considerations – Four Purposes

- Purposes 1 & 2 – for the financially needy
- Purposes 3 & 4 – for needy or non-needy
 - MOE expenditures must be for the needy (except for pro-families “non-assistance” activities)

Rules and Restrictions - Federal Funds

- No cost-sharing or matching of another Federal program unless specifically authorized by Federal law
 - Example: Matching for Job Access program authorized by law (see page 17830 of TANF Final Rule)
- No supplanting State funding in Title IV-D or IV-E programs
- No assistance to a family for more than 60 months
- No medical services (except for grandfathered benefits or pre-pregnancy family planning)
- Misuse of Federal funds is subject to penalty (45 CFR 263.10)
- See sections 404 and 408 of the Act, 45 CFR Part 263, Subpart B, and pages 26 to 31 of the Funding Guide

Previously Authorized Activities (Grandfathering Authority)

- Activities previously authorized and allowable under State's former approved AFDC, EA, JOBS programs as of 9/30/95 or 8/21/96
 - Retain eligibility criteria & duration of services
 - Federal funds only
 - Reported on either line 5.D. or 6.L. of the ACF-196 (and TR)

Transfers

- May transfer up to 30% to the combination of the CCDF & SSBG programs
 - SSBG: 10% maximum transfer
 - Rules of receiving program apply
 - Current year funds ONLY, must transfer by end of Federal fiscal year
 - Transfers reported on lines 2 or 3 of ACF-196
 - 30% is reduced if TANF funds are used to match Job Access Transportation Grants-Line 6.C.2

Reserve Funds

- February 17, 2009, the Recovery Act changed the requirements for “reserve” (“carry over”) funds (see also TANF-ACF-PI-2010-04)
- Before, reserve funds were only for “assistance” (and associated admin. costs)
- Transfers must still be made during the current fiscal year

General Fiscal Requirements (Terms and Conditions)

- 45 CFR Part 92 applies to TANF program, this includes but is not limited to:
- 92.20 Standards for financial management; records, documentation, internal control and cash management
- 92.21 Payment to grantees
- 92.22 Allowable Costs
- 92.25 Program Income
- 92.36 Procurement
- 92.42 Record Retention (also TANF-ACF-PI-2003-1)

ASSISTANCE

Assistance

- 45 CFR 260.31(a)
 - The ongoing basic needs payment
 - Supportive services such as child care and transportation for families who are not employed
 - Benefits provided under prior law that meet definition of “assistance” (example - Foster Care-like services)
- May only provide to:
 - Financially needy family consisting of, at a minimum, a child living with a parent (or caretaker relative) or a pregnant individual

Assistance (cont'd)

- Benefits are either “assistance” or “non-assistance” - definition at 45 CFR 260.31
- Program requirements, limitations, prohibitions apply to “assistance” – e.g.,
 - Quarterly data reports
 - Work requirements (establishes participation rates)
 - Federal 5-year time limit
 - Assignment of rights to child support & cooperation
 - Assistance denied for families without minor child or pregnant individual, fugitive felons, fraud cases, minor children absent from home for significant periods, etc(See section 408 of Act)

What is “Non-Assistance”?

- Supportive services such as child care or transportation provided to families who are employed
- Non-recurrent, short-term benefits
 - designed to deal with a specific crisis situation or episode of need
 - are not intended to meet recurrent or ongoing needs and
 - will not extend beyond four months
- Work subsidies

What is “Non-Assistance”?

(cont’d)

- Various services that do not provide basic income support (counseling, case management, employment related services, etc.)
- Contribution to and distributions from an Individual Development Account
- Transportation benefits provided under a Job Access or Reverse Commute project
- Refundable earned Income tax credits
- (See 45 CFR 260.31(b) for more details)

MOE

Maintenance-of-Effort (Cost-Sharing)

- Every FFY, each State must spend a fixed amount of its own money to provide benefits and services to eligible families
- The amount equals:
 - 80% of amount spent in FY '94, or
 - 75%, if meet work participation rates
- Reported in Columns B & C of the ACF-196 (and ACF-196-TR)

MOE - Basic Requirements

- State expenditures
- Eligible families (with one exception)
 - Pro-family non-assistance activities
- Qualified expenditures
- If a State fails its MOE requirement, the penalty is a dollar for dollar reduction in the SFAG for the fiscal year following the final decision to take the penalty

MOE - Eligible Families

- Minimum of child living with a parent (or caretaker relative) or a pregnant woman
- Meet State income & resource criteria
- Also includes families ineligible for Federal assistance due to time limit or restrictions on benefits to immigrants in Title IV of Public Law 104-193 (PRWORA)
- “Eligible families” restriction does not apply to pro-family non-assistance activities

MOE - Qualified Expenditures

- Cash assistance
- Child care
- Educational activities to increase self-sufficiency, job training, & work -- excluding public education (see TANF-ACF-PI-2005-01)
- Any other benefits that accomplish a TANF purpose
- Admin costs in connection with a countable MOE activity (15% limit)

MOE - Educational Activities

- Designed to increase self-sufficiency, job training, and work participation
- Provided to “eligible families” defined by the State
- Not generally available to other residents of the State without cost and without regard to income
- Expenditures for “eligible families” provided through the public education system do not count unless used to increase self-sufficiency, job training, etc. (e.g. GED)
- See 45 CFR 263.4

MOE - Other Uses of Funds

- Any other use of funds allowable under section 404(a)(1) of the Act including:
 - Medical services that are consistent with purposes of TANF and are provided to eligible family members and are not matched by the Medicaid program or commingled with TANF Federal funds (see TANF Final Rule- pages 17830 to 17831, 45 CFR 263.2 (a)(4)(i) and TANF-ACF-PI-2009-12)
 - Pro-family activities that are consistent with the goals of TANF, but do not constitute assistance. Such activities are not limited to “eligible families” (see TANF-ACF-PI-2008-10)

MOE - Pro-Family Spending Provision

- The Deficit Reduction Act of 2005 changed MOE rules
- Pre-DRA: all MOE expenditures had to be for eligible families
- Post DRA: Certain pro-family activities exempt from the eligible families requirement
- TANF rule (45 CFR 263.2(a)(4)(ii)) defines pro-family activities as those in the healthy marriage promotion and responsible fatherhood sections of the DRA
- If one of the enumerated activities also constitutes “assistance”, there is no exemption and such expenditures must be for eligible families

MOE- New Spending

- Limits counting certain State expenditures as MOE
- Test for “new spending” only when a current State or local program also operated in FY 1995

MOE- New Spending (cont'd)

- No limit on counting current expenditures if expenditures would have been allowable under the former AFDC and related programs (JOBS, Emergency Assistance, Child Care for AFDC Recipients, At-Risk Child Care and Transitional Child Care programs)
- Limit MOE to amount in excess of total FY 1995 expenditures if they would not have been allowable under the former AFDC and related programs
- See 45 CFR 263.5(a) and (b)

MOE Expenditures

- Expenditures in current FY only
 - May include allowable costs (cash or in-kind) by other non-Federal parties in the State per 45 CFR 92.3 and 92.24
 - e.g., local government, non-profit, corporation, or other private party requirements.
 - See 45CFR 263.2(e) & TANF-ACF-PA-2004-01, 12/1/2004 at <http://www.acf.hhs.gov/programs/ofa/pa/pa2004/pa200401.htm>
 - Avoided costs or foregone revenue are not expenditures
 - e.g. non-refundable tax credit (See 45 CFR 260.33 & TANF-ACF-PI-01-01, at <http://www.acf.hhs.gov/programs/ofa/taxcrdt.htm>)
 - Rainy day fund not an expenditure
 - Encumbrances or obligations do not count, they are not expenditures (page 17838-Final Rule)

MOE Expenditures - Donations

- Expenditures for benefits or services may include allowable costs borne by others in the State, including cash donations from non-federal third parties (e.g. non-profit organization) and the value of third-party in-kind contributions if the following is met:
 - There is an agreement between the State and the other party allowing the State to count the expenditure toward its MOE requirement
 - The State counts a cash donation only when it is actually spent
 - The expenditure is verifiable and meets all applicable requirements outlined in CFR 92.3 and 92.24

MOE - What Does Not Count?

- Expenditures that originated with the Federal government
- State expenditures under the Medicaid program (Title XIX of the Act)
- Expenditures that a State makes as a condition of receiving Federal funds under another program that is not in part IV-A of the Act (i.e. “double-counting”)
- Expenditures that a State made in a prior fiscal year
- Expenditures that a State makes to replace the reduction in the SFAG as a result of penalties
- See 45 CFR 263.6

Marriage/Fatherhood Grant Match

- State Funds expended to meet matching requirements of other Federal programs do not normally count as MOE, but State funds expended to meet the “Healthy Marriage Promotion” and “Responsible Fatherhood” grant match count if all other MOE requirements are met
- 45 CFR 263.2 (g)

CCDF Matching Fund

- State Funds expended to meet the requirements of the CCDF Matching Fund may also count as basic TANF MOE expenditures (not for Contingency Fund MOE) up to the amount that must be expended to qualify for Matching Funds
- That amount is based on historical State expenditures on the IV-A child care programs (greater of FY 1994 or 1995)
- (45 CFR 263.3 and Final Rule, 17832-17834)
- Additional Child Care expenditures may also be counted to the TANF MOE if otherwise allowable

MOE Funding Options

Federal TANF Funds

State MOE Funds

**Federal
TANF Grant**

**Commingled
State &
Federal
TANF**

**Segregated
State TANF**

**Separate
State
Program**

TANF PROGRAM

**Transfer to:
CCDF & SSBG**



Potential Funding Options

- Commingled with Federal funds and expended in the TANF program
 - least flexible (Federal and MOE requirements apply)
- State funds segregated from Federal funds but are expended within the TANF program
 - subject to all MOE requirements
- Separate State Program (SSP) - State Funds spent outside the TANF program and counted as MOE
 - subject to many TANF requirements (work participation, child support assignment, reporting)
 - IEVS does not apply

Potential Funding Options (cont'd)

- Solely State-Funded Program
 - Operated outside of TANF
 - Not counted as MOE
 - Term not regulated but is used to refer to programs that could be but are not counted as MOE

MOE Highlights

- Eligible families (exception for pro-family activities)
- Expenditures for a TANF purpose
- New spending test
- Be aware of limitations & prohibitions
- See 45 CFR 263 Subpart A

Financial Reporting

- ACF Financial Reports
- A-133 Audit
 - A-133 Compliance Supplement

ACF Financial Reporting

- ACF-196
- ACF-196 – TR
- ACF- 696 (CCDF)
- ACF- 196 SUP
- ACF- 202 (CRC) (includes financial data but not a financial report)
- ACF- 204 (Annual Report)

ACF-196

- Revised to include ARRA & Supplemental awards
- Submit electronically (e.g. OLDC)
- Reports due 45 days after the end of each quarter
- Final report – when a TANF award is completely expended
- A revised report must be submitted prior to the end of the quarter following the revised quarter; otherwise the revised data should be included in the next quarterly report.

ACF-196

Department of Health and Human Services
Administration for Children and Families
Temporary Assistance for Needy Families (TANF) ACF - 196 Financial Report

State	FY Funds were Awarded	Current Quarter Ended	Next Quarter Ending	Report is Submitted as: <input type="checkbox"/> New <input type="checkbox"/> Revised <input type="checkbox"/> Final		
	State Family Assistance		Contingency Funds	ARRA Funds	Supplemental	
	Federal Funds	State Funds		Award Reconciliation <input type="checkbox"/> YES <input type="checkbox"/> NO Federal Share at FMAP Rate of: _____ %	American Recovery and Reinvestment Act Funds	American Recovery and Reinvestment Act Funds
	(A)	(B)	(C)	(D)	(E)	(F)
1. Awarded	\$	\$	\$	\$	\$	\$
2. Transferred to CCDF Discretionary	\$	\$	\$	\$	\$	\$
3. Transferred to SSBG	\$	\$	\$	\$	\$	\$
4. Adjusted SFAG	\$	\$	\$	\$	\$	\$
Expenditures Categories	FEDERAL TANF EXPENDITURES	STATE MOE EXPENDITURES IN TANF	MOE EXPENDITURES SEPARATE STATE PROGRAMS	FEDERAL EXPENDITURES	FEDERAL EXPENDITURES	FEDERAL EXPENDITURES
5. Expenditures On Assistance	\$	\$	\$	\$	\$	\$
a. Basic Assistance	\$	\$	\$	\$	\$	\$
b. Child Care	\$	\$	\$	\$	\$	\$
c. Transportation and Other Supportive Services	\$	\$	\$	\$	\$	\$
d. Assistance Authorized Solely under Prior Law	\$	\$	\$	\$	\$	\$
6. Expenditures on Non-Assistance	\$	\$	\$	\$	\$	\$
a. Work Related Activities / Expenses	\$	\$	\$	\$	\$	\$
1. Work Subsidies	\$	\$	\$	\$	\$	\$
2. Education and Training	\$	\$	\$	\$	\$	\$
3. Other Work Activities / Expenses	\$	\$	\$	\$	\$	\$
b. Child Care	\$	\$	\$	\$	\$	\$
c. Transportation	\$	\$	\$	\$	\$	\$
1. Job Access	\$	\$	\$	\$	\$	\$
2. Other	\$	\$	\$	\$	\$	\$
d. Individual Development Accounts	\$	\$	\$	\$	\$	\$
e. Refundable Earned Income Tax Credits	\$	\$	\$	\$	\$	\$
f. Other Refundable Tax Credits	\$	\$	\$	\$	\$	\$
g. Non-Recurrent Short Term Benefits	\$	\$	\$	\$	\$	\$
h. Prevention of Out-of-Wedlock Pregnancies	\$	\$	\$	\$	\$	\$
i. 2-Parent Family Formation and Maintenance	\$	\$	\$	\$	\$	\$
j. Administration	\$	\$	\$	\$	\$	\$
k. Systems	\$	\$	\$	\$	\$	\$
l. Non-Assistance Authorized Solely Under Prior Law	\$	\$	\$	\$	\$	\$
m. Other	\$	\$	\$	\$	\$	\$
7. Total Expenditures	\$	\$	\$	\$	\$	\$
8. Transitional Services for Employed	\$	\$	\$	\$	\$	\$
9. Federal Unliquidated Obligations	\$	\$	\$	\$	\$	\$
10. Unobligated Balance	\$	\$	\$	\$	\$	\$
11. State Replacement Funds	\$	\$	\$	\$	\$	\$
Quarterly Estimate	TANF Federal Funds					
12. Estimate for Next QTR. Ended	\$	\$	\$	\$	\$	\$
THIS IS TO CERTIFY THAT THE INFORMATION REPORTED ON ALL PARTS OF THIS FORM IS ACCURATE AND TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF.						
SIGNATURE: AUTHORIZED STATE OFFICIAL				TYPED NAME, TITLE, AGENCY NAME		
DATE SUBMITTED:						
PAGE 1 OF 1 FORM ACF-196 APPROVED OMB No 0970-0247 Expires 04/30/2012						

Example

- FFY 2011
- Available TANF Funds from FFY2011, FFY2010, FFY2009, FFY2008
- Mar 31, State expends funds from FFYs 2011 and 2010, nothing from FFY 2009, and all of FFY 2008
- Due date for Q/E 03/31/11 is May 15, 2011, (i.e. 45 days after quarter end)
- Submit ACF-196s for FFY2011, FFY10, and FFY 08 (Final)

**Department of Health and Human Services
Administration for Children and Families
Temporary Assistance for Needy Families (TANF) ACF - 196 Financial Report**

State	FY Funds were Awarded	Current Quarter Ended	Next Quarter Ending	Report is Submitted as: <input type="checkbox"/> New <input type="checkbox"/> Revised <input type="checkbox"/> Final		
State, Family Assistance						
	Federal Funds		State Funds		Contingency Funds	ARRA Funds
				Award Reconciliation <input type="checkbox"/> YES <input type="checkbox"/> NO Federal Share at FMAP Rate of: _____%	American Recovery and Reinvestment Act Funds	American Recovery and Reinvestment Act Funds
	(A)	(B)	(C)	(D)	(E)	(F)
1. Awarded	\$			\$		\$
2. Transferred to CCDF Discretionary	\$					\$
3. Transferred to SSBG	\$					\$
4. Adjusted SFAG	\$					\$
Expenditures Categories	FEDERAL TANF EXPENDITURES	STATE MOE EXPENDITURES IN TANF	MOE EXPENDITURES SEPARATE STATE PROGRAMS	FEDERAL EXPENDITURES	FEDERAL EXPENDITURES	FEDERAL EXPENDITURES
5. Expenditures On Assistance						
a. Basic Assistance	\$	\$	\$	\$	\$	\$
b. Child Care	\$	\$	\$	\$	\$	\$
c. Transportation and Other Supportive Services	\$	\$	\$	\$	\$	\$
d. Assistance Authorized Solely under Prior Law	\$			\$	\$	\$
6. Expenditures on Non-Assistance						
a. Work Related Activities / Expenses	\$	\$	\$	\$	\$	\$
1. Work Subsidies	\$	\$	\$	\$	\$	\$
2. Education and Training	\$	\$	\$	\$	\$	\$
3. Other Work Activities / Expenses	\$	\$	\$	\$	\$	\$
b. Child Care	\$	\$	\$	\$	\$	\$
c. Transportation	\$	\$	\$	\$	\$	\$
1. Job Access	\$	\$	\$	\$	\$	\$
2. Other	\$	\$	\$	\$	\$	\$
d. Individual Development Accounts	\$	\$	\$	\$	\$	\$
e. Refundable Earned Income Tax Credits	\$	\$	\$	\$	\$	\$
f. Other Refundable Tax Credits	\$	\$	\$	\$	\$	\$
g. Non-Recurrent Short Term Benefits	\$	\$	\$	\$	\$	\$
h. Prevention of Out-of-Wedlock Pregnancies	\$	\$	\$	\$	\$	\$
i. 2-Parent Family Formation and Maintenance	\$	\$	\$	\$	\$	\$
j. Administration	\$	\$	\$	\$	\$	\$
k. Systems	\$	\$	\$	\$	\$	\$
l. Non-Assistance Authorized Solely Under Prior Law	\$			\$	\$	\$
m. Other	\$	\$	\$	\$	\$	\$
7. Total Expenditures	\$	\$	\$	\$	\$	\$
8. Transitional Services for Employed						
9. Federal Unliquidated Obligations	\$			\$	\$	\$
10. Unobligated Balance	\$			\$	\$	\$
11. State Replacement Funds		\$				
Quarterly Estimate TANF Federal Funds						
12. Estimate for Next QTR. Ended	\$					
<small>THIS IS TO CERTIFY THAT THE INFORMATION REPORTED ON ALL PARTS OF THIS FORM IS ACCURATE AND TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF.</small>						
SIGNATURE: AUTHORIZED STATE OFFICIAL				TYPED NAME, TITLE, AGENCY NAME		
DATE SUBMITTED:						
<small>PAGE 1 OF 1 FORM ACF-196 APPROVED OMB No 0970-0247 Expires 04/30/2012</small>						

**Department of Health and Human Services
Administration for Children and Families
Temporary Assistance for Needy Families (TANF) ACF - 196 Financial Report**

State	FY Funds were Awarded	Current Quarter Ended	Next Quarter Ending	Report is Submitted as: <input type="checkbox"/> New <input type="checkbox"/> Revised <input type="checkbox"/> Final		
	State, Family Assistance		Contingency Funds	ARRA Funds	Supplemental	
	Federal Funds	State Funds		Award Reconciliation <input type="checkbox"/> YES <input type="checkbox"/> NO Federal Share at FMAP Rate of: _____%	American Recovery and Reinvestment Act Funds	American Recovery and Reinvestment Act Funds
	(A)	(B)	(C)	(D)	(E)	(F)
1. Awarded	\$ 100,000,000					
2. Transferred to CCDF Discretionary	\$ 30,000,000					
3. Transferred to SSBG	\$					
4. Adjusted SFAG	\$ 70,000,000					
Expenditures Categories	FEDERAL TANF EXPENDITURES	STATE MOE EXPENDITURES IN TANF	MOE EXPENDITURES SEPARATE STATE PROGRAMS	FEDERAL EXPENDITURES	FEDERAL EXPENDITURES	FEDERAL EXPENDITURES
5. Expenditures On Assistance						
a. Basic Assistance	\$	\$	\$	\$	\$	\$
b. Child Care	\$	\$	\$	\$	\$	\$
c. Transportation and Other Supportive Services	\$	\$	\$	\$	\$	\$
d. Assistance Authorized Solely under Prior Law	\$	\$	\$	\$	\$	\$
6. Expenditures on Non-Assistance						
a. Work Related Activities / Expenses	\$	\$	\$	\$	\$	\$
1. Work Subsidies	\$	\$	\$	\$	\$	\$
2. Education and Training	\$	\$	\$	\$	\$	\$
3. Other Work Activities / Expenses	\$	\$	\$	\$	\$	\$
b. Child Care	\$	\$	\$	\$	\$	\$
c. Transportation	\$	\$	\$	\$	\$	\$
1. Job Access	\$	\$	\$	\$	\$	\$
2. Other	\$	\$	\$	\$	\$	\$
d. Individual Development Accounts	\$	\$	\$	\$	\$	\$
e. Refundable Earned Income Tax Credits	\$	\$	\$	\$	\$	\$
f. Other Refundable Tax Credits	\$	\$	\$	\$	\$	\$
g. Non-Recurrent Short Term Benefits	\$	\$	\$	\$	\$	\$
h. Prevention of Out-of-Wedlock Pregnancies	\$	\$	\$	\$	\$	\$
i. 2-Parent Family Formation and Maintenance	\$	\$	\$	\$	\$	\$
j. Administration	\$	\$	\$	\$	\$	\$
k. Systems	\$	\$	\$	\$	\$	\$
l. Non-Assistance Authorized Solely Under Prior Law	\$	\$	\$	\$	\$	\$
m. Other	\$	\$	\$	\$	\$	\$
7. Total Expenditures	\$ 50,000,000	\$	\$	\$	\$	\$
8. Transitional Services for Employed						
9. Federal Unliquidated Obligations	\$ 5,000,000	\$	\$	\$	\$	\$
10. Unobligated Balance	\$ 15,000,000	\$	\$	\$	\$	\$
11. State Replacement Funds						
Quarterly Estimate	TANF Federal Funds					
12. Estimate for Next QTR. Ended	\$					

Transfer to CCDF

**Department of Health and Human Services
Administration for Children and Families
Temporary Assistance for Needy Families (TANF) ACF - 196 Financial Report**

State	FY Funds were Awarded	Current Quarter Ended	Next Quarter Ending	Report is Submitted as: <input type="checkbox"/> New <input type="checkbox"/> Revised <input type="checkbox"/> Final		
	State Family Assistance			Contingency Funds	ARRA Funds	Supplemental
	Federal Funds	State Funds		Award Reconciliation <input type="checkbox"/> YES <input type="checkbox"/> NO	American Recovery and Reinvestment Act Funds	American Recovery and Reinvestment Act Funds
	(A)	(B)	(C)	Federal Share at FMAP Rate of: _____% (D)		
1. Awarded	\$ 100,000,000			\$		\$
2. Transferred to CCDF Discretionary	\$ 30,000,000					\$
3. Transferred to SSBG	\$					\$
4. Adjusted SFAG	\$					\$

Transfer Limit: 30% of Total TANF Block Grant

Current Year TANF Funds only

\$-Amount Ties to ACF – 696 (CCDF)

ACF - 696

U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES -- ADMINISTRATION FOR CHILDREN AND FAMILIES				
CHILD CARE AND DEVELOPMENT FUND ACF-696 FINANCIAL REPORT				
STATE	FISCAL YEAR:	SUBMISSION (MARK ONE BOX) ORIGINAL <input type="checkbox"/> REVISED <input type="checkbox"/> FINAL <input type="checkbox"/>		CURRENT QTR. ENDED:
	GRANT DOCUMENT #			

CUMULATIVE FISCAL YEAR TOTALS

	(COLUMN A) MANDATORY FUNDS (Federal Share Only)	(COLUMN B) MATCHING FUNDS AT FMAP RATE OF _____% (Federal and State Share)	(COLUMN C) DISCRETIONARY FUNDS (excluding ARRA) (Federal Share Only)	(COLUMN D) MOE (State Share Only)	(COLUMN E) ARRA (American Recovery and Reinvestment Act Funds (Federal Share Only)
1. TOTAL	\$	\$	\$	\$	\$
1(a). CHILD CARE ADMINISTRATION	\$	\$	\$	\$	\$
1(b). QUALITY ACTIVITIES EXCLUDING TARGETED FUNDS	\$	\$	\$	\$	\$
1(c). INFANT AND TODDLER TARGETED FUNDS*			\$		\$
1(d). QUALITY EXPANSION TARGETED FUNDS*			\$		\$
1(e). SCHOOL-AGE/RESOURCE AND REFERRAL TARGETED FUNDS*			\$		\$
1(f). OTHER TARGETED FUNDS			\$		\$
1(g). DIRECT SERVICES	\$	\$	\$	\$	\$
1(h). NONDIRECT SERVICES	\$	\$	\$	\$	\$
1(h)(1). SYSTEMS	\$	\$	\$	\$	\$
1(h)(2). CERTIFICATE PROGRAM COSTS/ELIG. DETERMINATION	\$	\$	\$	\$	\$
1(h)(3). ALL OTHER NONDIRECT SERVICES	\$	\$	\$	\$	\$
2. STATE SHARE OF EXPENDITURES				\$	
2(a). REGULAR				\$	
2(b). PRIVATE DONATED FUNDS				\$	
2(c). PRE-K				\$	
3. FEDERAL SHARE OF EXPENDITURES	\$	\$	\$		\$
4. FEDERAL SHARE OF UNLIQUIDATED OBLIGATIONS	\$	\$	\$		\$
5. AWARDED	\$	\$	\$		\$
6. TRANSFER FROM TANF			\$ 30,000,000		
7. UNOBLIGATED BALANCE	\$	\$	\$		\$
8. FEDERAL FUNDS REQUESTED ESTIMATES FOR NEXT QTR. (Refer to Next Qtr. Beginning Date Above.)	\$	\$	\$		\$
9. ESTIMATED CHILD SERVICE MONTHS FUNDED BY ARRA: (See page 7 of instructions)					#

PLEASE REFER TO REALLOTTED FUNDS INFORMATION ON PAGES 5 OF THE INSTRUCTIONS.
 9/30 SUBMITTAL -- IF AVAILABLE, DOES THE STATE REQUEST REALLOTTED MATCHING FUNDS? YES NO . IF YES AND THE STATE REQUESTS LIMIT TO THE MATCHING
 \$ _____

3/31 SUBMITTAL -- IF AVAILABLE, DOES THE STATE REQUEST REALLOTTED DISCRETIONARY FUNDS? YES NO

THIS IS TO CERTIFY THAT THE INFORMATION REPORTED ON ALL PARTS OF THIS FORM IS ACCURATE AND TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF.			
THIS ALSO CERTIFIES THAT THE STATE'S SHARE OF ESTIMATES IS OR WILL BE AVAILABLE TO MEET THE NONFEDERAL SHARE OF EXPENDITURES AS REQUIRED BY LAW.			
SIGNATURE OF STATE REPRESENTATIVE	DATE SUBMITTED:	TYPED NAME, TITLE, AGENCY NAME, PHONE #	APPROVED OMB CONTROL NO. 0975-0163 EXPIRATION DATE: 3/31/2013

Transfer to CCDF

**Department of Health and Human Services
Administration for Children and Families
Temporary Assistance for Needy Families (TANF) ACF - 196 Financial Report**

State	FY Funds were Awarded	Current Quarter Ended	Next Quarter Ending	Report is Submitted as: <input type="checkbox"/> New <input type="checkbox"/> Revised <input type="checkbox"/> Final		
	State Family Assistance			Contingency Funds	ARRA Funds	Supplemental
	Federal Funds	State Funds		Award Reconciliation [] YES [] NO	American Recovery and Reinvestment Act Funds	American Recovery and Reinvestment Act Funds
				Federal Share at FMAP Rate of: -----%		
	(A)	(B)	(C)	(D)	(E)	(F)
1. Awarded	\$			\$		\$
2. Transferred to CCDF Discretionary	\$					\$
3. Transferred to SSBG	\$					\$
4. Adjusted SFAG	\$					\$

Transfer to SSBG

**Department of Health and Human Services
Administration for Children and Families
Temporary Assistance for Needy Families (TANF) ACF - 196 Financial Report**

State	FY Funds were Awarded	Current Quarter Ended	Next Quarter Ending	Report is Submitted as: [] New [] Revised [] Final	
	State Family Assistance		Contingency Funds	ARRA Funds	Supplemental
	Federal Funds	State Funds		Award Reconciliation [] YES [] NO	American Recovery and Reinvestment Act Funds
	(A)	(B)	(C)	Federal Share at FMAP Rate of: _____% (D)	American Recovery and Reinvestment Act Funds (F)
1. Awarded	\$			\$	\$
2. Transferred to CCDF Discretionary	\$				\$
3. Transferred to SSBG	\$				\$
4. Adjusted SFAG	\$				\$

SSBG Transfer Limit: 10% of Total TANF Block Grant

CCDF & SSBG Transfer Limit: 30% of Total TANF Block Grant

CCDF & SSBG Transfers affect "Job Access", (Line 6c1)

SSBG Expenditure Report

Part A. Expenditures and Provision Method				OMB NO.: 0970-0234		
STATE:		FISCAL YEAR:		EXPIRATION DATE: 07/31/2011		
Contact Person:		Phone Number:		REPORT PERIOD:		
Title:		E-Mail Address:				
Agency:		Submission Date:				
Service Supported with SSBG Expenditures	SSBG Expenditures		Expenditures of All Other Federal, State and Local funds**	Total Expenditures	Provision Method	
	SSBG Allocation	Funds transferred into SSBG*			Public	Private
1 Adoption Services						
2 Case Management						
3 Congregate Meals						
4 Counseling Services						
5 Day Care--Adults						
6 Day Care--Children						
7 Education and Training Services						
8 Employment Services						
9 Family Planning Services						
10 Foster Care Services--Adults						
11 Foster Care Services--Children						
12 Health-Related Services						
13 Home-Based Services						
14 Home-Delivered Meals						
15 Housing Services						
16 Independent/Transitional Living Services						
17 Information & Referral						
18 Legal Services						
19 Pregnancy & Parenting						
20 Prevention & Intervention						
21 Protective Services--Adults						
22 Protective Services--Children						
23 Recreation Services						
24 Residential Treatment						
25 Special Services--Disabled						
26 Special Services--Youth at Risk						
27 Substance Abuse Services						
28 Transportation						
29 Other Services***						
30 SUM OF EXPENDITURES FOR SERVICES						
31 Administrative Costs						
32 SUM OF EXPENDITURES FOR SERVICES AND ADMINISTRATIVE COSTS						

* From which block grant(s) were these funds transferred?
 ** Please list the sources of these funds:
 *** Please list other services:

Line 6C(1) – Job Access

Expenditures Categories	State Family Assistance			Contingency Funds	ARRA Funds	Supplemental
	FEDERAL TANF EXPENDITURES	STATE MOE EXPENDITURES IN TANF	MOE EXPENDITURES SEPARATE	FEDERAL EXPENDITURES	FEDERAL EXPENDITURES	FEDERAL EXPENDITURES
.
.
.
.
6. Expenditures on Non-Assistance						
a. Work Related Activities / Expenses	\$	\$	\$	\$	\$	\$
1. Work Subsidies	\$	\$	\$	\$	\$	\$
2. Education and Training	\$	\$	\$	\$	\$	\$
3. Other Work Activities / Expenses	\$	\$	\$	\$	\$	\$
b. Child Care	\$	\$	\$	\$	\$	\$
c. Transportation	\$	\$	\$	\$	\$	\$
1. Job Access	\$	\$	\$	\$	\$	\$
2. Other	\$	\$	\$	\$	\$	\$

Other Columns

**Department of Health and Human Services
Administration for Children and Families
Temporary Assistance for Needy Families (TANF) ACF - 196 Financial Report**

State	FY Funds were Awarded	Current Quarter Ended	Next Quarter Ending	Report is Submitted as: [] New [] Revised [] Final		
	State Family Assistance			Contingency Funds	ARRA Funds	Supplemental
	Federal Funds	State Funds		Award Reconciliation [] YES [] NO Federal Share at FMAP Rate of: _____%	American Recovery and Reinvestment Act Funds	American Recovery and Reinvestment Act Funds
	(A)	(B)	(C)	(D)	(E)	(F)
1. Awarded	\$			\$		\$
2. Transferred to CCDF Discretionary	\$					\$
3. Transferred to SSBG	\$					\$
4. Adjusted SFAG	\$					\$

Column D – Contingency Funds

Column E – ARRA Funds (TECF)

Column F – ARRA Supplemental Funds

Contingency Fund

Department of Health and Human Services
Administration for Children and Families
Temporary Assistance for Needy Families (TANF) ACF - 196 Financial Report

State	FY Funds were Awarded	Current Quarter Ended	Next Quarter Ending	Report is Submitted as: <input type="checkbox"/> New <input type="checkbox"/> Revised <input type="checkbox"/> Final		
	State Family Assistance		Contingency Funds	ARRA Funds	Supplemental	
	Federal Funds	State Funds		Award Reconciliation <input type="checkbox"/> YES <input type="checkbox"/> NO Federal Share at FMAP Rate of: _____ %	American Recovery and Reinvestment Act Funds	American Recovery and Reinvestment Act Funds
	(A)	(B)	(C)	(D)	(E)	(F)
1. Awarded	\$	\$	\$	\$	\$	\$
2. Transferred to CCDF Discretionary	\$	\$	\$	\$	\$	\$
3. Transferred to SSBG	\$	\$	\$	\$	\$	\$
4. Adjusted SFAG	\$	\$	\$	\$	\$	\$
Expenditures Categories	FEDERAL TANF EXPENDITURES	STATE MOE EXPENDITURES IN TANF	MOE EXPENDITURES SEPARATE STATE PROGRAMS	FEDERAL EXPENDITURES	FEDERAL EXPENDITURES	FEDERAL EXPENDITURES
5. Expenditures On Assistance						
a. Basic Assistance	\$	\$	\$	\$	\$	\$
b. Child Care	\$	\$	\$	\$	\$	\$
c. Transportation and Other Supportive Services	\$	\$	\$	\$	\$	\$
d. Assistance Authorized Solely under Prior Law	\$	\$	\$	\$	\$	\$
6. Expenditures on Non-Assistance						
a. Work Related Activities / Expenses	\$	\$	\$	\$	\$	\$
1. Work Subsidies	\$	\$	\$	\$	\$	\$
2. Education and Training	\$	\$	\$	\$	\$	\$
3. Other Work Activities / Expenses	\$	\$	\$	\$	\$	\$
b. Child Care	\$	\$	\$	\$	\$	\$
c. Transportation	\$	\$	\$	\$	\$	\$
1. Job Access	\$	\$	\$	\$	\$	\$
2. Other	\$	\$	\$	\$	\$	\$
d. Individual Development Accounts	\$	\$	\$	\$	\$	\$
e. Refundable Earned Income Tax Credits	\$	\$	\$	\$	\$	\$
f. Other Refundable Tax Credits	\$	\$	\$	\$	\$	\$
g. Non-Recurrent Short Term Benefits	\$	\$	\$	\$	\$	\$
h. Prevention of Out-of-Wedlock Pregnancies	\$	\$	\$	\$	\$	\$
i. 2-Parent Family Formation and Maintenance	\$	\$	\$	\$	\$	\$
j. Administration	\$	\$	\$	\$	\$	\$
k. Systems	\$	\$	\$	\$	\$	\$
l. Non-Assistance Authorized Solely Under Prior Law	\$	\$	\$	\$	\$	\$
m. Other	\$	\$	\$	\$	\$	\$
7. Total Expenditures	\$	\$	\$	\$	\$	\$
8. Transitional Services for Employed	\$	\$	\$	\$	\$	\$
9. Federal Unliquidated Obligations	\$	\$	\$	\$	\$	\$
10. Unobligated Balance	\$	\$	\$	\$	\$	\$
11. State Replacement Funds	\$	\$	\$	\$	\$	\$
Quarterly Estimate	TANF Federal Funds					
12. Estimate for Next QTR. Ended	\$	\$	\$	\$	\$	\$
THIS IS TO CERTIFY THAT THE INFORMATION REPORTED ON ALL PARTS OF THIS FORM IS ACCURATE AND TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF.						
SIGNATURE: AUTHORIZED STATE OFFICIAL				TYPED NAME, TITLE, AGENCY NAME		
DATE SUBMITTED:						
PAGE 1 OF 1 FORM ACF-196 APPROVED OMB No 0970-0247 Expires 04/30/2012						

Contingency Fund (cont'd)

- TANF-ACF-PI-97-8
- TANF Final Rule - 45 CFR 264, Subpart B
- TANF-ACF-PI-2008-04
- TANF-ACF-PI-2009-06
- TANF-ACF-PI-2010-09

Contingency Fund (cont'd)

■ Needy State

- Unemployment Trigger – 6.5% and 10% greater than preceding years
- Food Stamp Trigger – Caseload 10% greater than 1994 or 1995

■ Provisional Payments

- End of Year Reconciliation

■ Spending Requirements

- Maintenance-of-Effort
- Excess Qualified State Expenditures
- Contingency Fund MOE does not include Child Care or Separate State MOE expenditures

Contingency Fund (cont'd)

- Three Types of Expenditures
 - Contingency Fund MOE requirement
 - Excess of the State's Contingency Fund MOE requirement
 - Federal TANF expenditures using Contingency Funds
- Spending Requirements
 - Maintenance-of-Effort
 - Excess Qualified State Expenditures

ARRA (Column E)

Department of Health and Human Services Administration for Children and Families Temporary Assistance for Needy Families (TANF) ACF - 196 Financial Report						
State	FY Funds were Awarded	Current Quarter Ended	Next Quarter Ending	Report is Submitted as: <input type="checkbox"/> New <input type="checkbox"/> Revised <input type="checkbox"/> Final		
	State Family Assistance			Contingency Funds	ARRA Funds	Supplemental
	Federal Funds	State Funds		Award Reconciliation <input type="checkbox"/> YES <input type="checkbox"/> NO Federal Share of FMAP Rate of: %	American Recovery and Reinvestment Act Funds	American Recovery and Reinvestment Act Funds
	(A)	(B)	(C)	(D)	(E)	(F)
1. Awarded	\$	\$	\$	\$	\$	\$
2. Transferred to CCDF Discretionary	\$	\$	\$	\$	\$	\$
3. Transferred to SSBG	\$	\$	\$	\$	\$	\$
4. Adjusted SFAG	\$	\$	\$	\$	\$	\$
Expenditures Categories	FEDERAL TANF EXPENDITURES	STATE MOE EXPENDITURES IN TANF	MOE EXPENDITURES SEPARATE STATE PROGRAMS	FEDERAL EXPENDITURES	FEDERAL EXPENDITURES	FEDERAL EXPENDITURES
5. Expenditures On Assistance						
a. Basic Assistance	\$	\$	\$	\$	\$	\$
b. Child Care	\$	\$	\$	\$	\$	\$
c. Transportation and Other Supportive Services	\$	\$	\$	\$	\$	\$
d. Assistance Authorized Solely under Prior Law	\$	\$	\$	\$	\$	\$
6. Expenditures on Non-Assistance						
a. Work Related Activities / Expenses	\$	\$	\$	\$	\$	\$
1. Work Subsidies	\$	\$	\$	\$	\$	\$
2. Education and Training	\$	\$	\$	\$	\$	\$
3. Other Work Activities / Expenses	\$	\$	\$	\$	\$	\$
b. Child Care	\$	\$	\$	\$	\$	\$
c. Transportation	\$	\$	\$	\$	\$	\$
1. Job Access	\$	\$	\$	\$	\$	\$
2. Other	\$	\$	\$	\$	\$	\$
d. Individual Development Accounts	\$	\$	\$	\$	\$	\$
e. Refundable Earned Income Tax Credits	\$	\$	\$	\$	\$	\$
f. Other Refundable Tax Credits	\$	\$	\$	\$	\$	\$
g. Non-Recurrent Short Term Benefits	\$	\$	\$	\$	\$	\$
h. Prevention of Out-of-Wedlock Pregnancies	\$	\$	\$	\$	\$	\$
i. 2-Parent Family Formation and Maintenance	\$	\$	\$	\$	\$	\$
j. Administration	\$	\$	\$	\$	\$	\$
k. Systems	\$	\$	\$	\$	\$	\$
l. Non-Assistance Authorized Solely Under Prior Law	\$	\$	\$	\$	\$	\$
m. Other	\$	\$	\$	\$	\$	\$
7. Total Expenditures	\$	\$	\$	\$	\$	\$
8. Transitional Services for Employed	\$	\$	\$	\$	\$	\$
9. Federal Unliquidated Obligations	\$	\$	\$	\$	\$	\$
10. Unobligated Balance	\$	\$	\$	\$	\$	\$
11. State Replacement Funds	\$	\$	\$	\$	\$	\$
Quarterly Estimate	TANF Federal Funds					
12. Estimate for Next QTR. Ended	\$	\$	\$	\$	\$	\$
THIS IS TO CERTIFY THAT THE INFORMATION REPORTED ON ALL PARTS OF THIS FORM IS ACCURATE AND TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF.						
SIGNATURE: AUTHORIZED STATE OFFICIAL				TYPED NAME, TITLE, AGENCY NAME		
DATE SUBMITTED:						
PAGE 1 OF 1 FORM ACF-196 APPROVED OMB No 0970-0247 Expires 04/30/2012						

ARRA Close Out

- TANF-ACF-PI-2011-05
- TANF-ACF-PI-2010-06
- Deadline of June 30, 2011
- Three-tiered Process
 - Applications for new quarters or programs received by September 1, 2010
 - Updates to prior data received after September 30, 2010
 - Applications for new quarters or programs received after September 1, 2010

Supplemental (Column F)

Department of Health and Human Services Administration for Children and Families Temporary Assistance for Needy Families (TANF) ACF - 196 Financial Report						
State	FY Funds were Awarded	Current Quarter Ended	Next Quarter Ending	Report is Submitted as: <input type="checkbox"/> New <input type="checkbox"/> Revised <input type="checkbox"/> Final		
	State Family Assistance			Contingency Funds	ARRA Funds	Supplemental
	Federal Funds	State Funds		Award Reconciliation <input type="checkbox"/> YES <input type="checkbox"/> NO Federal Share at FMAP Rate of: %	American Recovery and Reinvestment Act Funds	American Recovery and Reinvestment Act Funds
	(A)	(B)	(C)	(D)	(E)	(F)
1. Awarded	\$	\$	\$	\$	\$	\$
2. Transferred to CCDF Discretionary	\$	\$	\$	\$	\$	\$
3. Transferred to SSBG	\$	\$	\$	\$	\$	\$
4. Adjusted SFAG	\$	\$	\$	\$	\$	\$
Expenditures Categories	FEDERAL TANF EXPENDITURES	STATE MOE EXPENDITURES IN TANF	MOE EXPENDITURES SEPARATE STATE PROGRAMS	FEDERAL EXPENDITURES	FEDERAL EXPENDITURES	FEDERAL EXPENDITURES
5. Expenditures On Assistance						
a. Basic Assistance	\$	\$	\$	\$	\$	\$
b. Child Care	\$	\$	\$	\$	\$	\$
c. Transportation and Other Supportive Services	\$	\$	\$	\$	\$	\$
d. Assistance Authorized Solely under Prior Law	\$	\$	\$	\$	\$	\$
6. Expenditures on Non-Assistance						
a. Work Related Activities / Expenses	\$	\$	\$	\$	\$	\$
1. Work Subsidies	\$	\$	\$	\$	\$	\$
2. Education and Training	\$	\$	\$	\$	\$	\$
3. Other Work Activities / Expenses	\$	\$	\$	\$	\$	\$
b. Child Care	\$	\$	\$	\$	\$	\$
c. Transportation	\$	\$	\$	\$	\$	\$
1. Job Access	\$	\$	\$	\$	\$	\$
2. Other	\$	\$	\$	\$	\$	\$
d. Individual Development Accounts	\$	\$	\$	\$	\$	\$
e. Refundable Earned Income Tax Credits	\$	\$	\$	\$	\$	\$
f. Other Refundable Tax Credits	\$	\$	\$	\$	\$	\$
g. Non-Recurrent Short Term Benefits	\$	\$	\$	\$	\$	\$
h. Prevention of Out-of-Wedlock Pregnancies	\$	\$	\$	\$	\$	\$
i. 2-Parent Family Formation and Maintenance	\$	\$	\$	\$	\$	\$
j. Administration	\$	\$	\$	\$	\$	\$
k. Systems	\$	\$	\$	\$	\$	\$
l. Non-Assistance Authorized Solely Under Prior Law	\$	\$	\$	\$	\$	\$
m. Other	\$	\$	\$	\$	\$	\$
7. Total Expenditures	\$	\$	\$	\$	\$	\$
8. Transitional Services for Employed	\$	\$	\$	\$	\$	\$
9. Federal Unliquidated Obligations	\$	\$	\$	\$	\$	\$
10. Unobligated Balance	\$	\$	\$	\$	\$	\$
11. State Replacement Funds	\$	\$	\$	\$	\$	\$
Quarterly Estimate	TANF Federal Funds					
12. Estimate for Next QTR. Ended	\$	\$	\$	\$	\$	\$
THIS IS TO CERTIFY THAT THE INFORMATION REPORTED ON ALL PARTS OF THIS FORM IS ACCURATE AND TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF.						
SIGNATURE: AUTHORIZED STATE OFFICIAL				TYPED NAME, TITLE, AGENCY NAME		
DATE SUBMITTED:						
PAGE 1 OF 1 FORM ACF-196 APPROVED OMB No 0970-0247 Expires 04/30/2012						

ACF – 196 SUP

U.S. Department of Health and Human Services
Office of Family Assistance



Temporary Assistance for Needy Families Detailed Expenditure Form: ACF-196 (SUP) Part 1: Detailed Financial Expenditure Data

	State	Fiscal Year	Period Beginning	Period Ending
	<u>State Family Assistance</u>		<u>Contingency Funds</u>	
	<u>Federal Funds (A)</u>		<u>ARRA Funds</u>	
	<u>FEDERAL TANF EXPENDITURES</u>		<u>Federal Funds (E) Emergency Contingency Funds</u>	
	<u>State Funds (B)</u>		<u>Federal Funds (D)</u>	
	<u>STATE MOE EXPENDITURES IN TANF</u>		<u>SEPARATE STATE PROGRAMS</u>	
Expenditures Categories				
1. Other Non-Assistance (Etc)				
a. Child Welfare Payments				
b. Child Welfare Services				
c. Emergency Assistance				
d. Domestic Violence Services				
e. Mental Health and Addiction Services				
f. Education and Youth Programs				
g. Health/Disability Services				
h. Teen Pregnancy/Prevention Programs				
i. Early Childhood Care and Education				
j. Employment Services and Work Supports				
k. Marriage and Parenting Initiatives				
l. Child Support				
m. Adult/Postsecondary Education				
n. TANF Program Expenses				
o. Additional Expenditures				
1.				
2.				
3.				
4.				
5.				
2. Assistance and Non-Assistance Authorized Solely Under Prior Law (Id & 4)				
a. Child Welfare				
b. Juvenile Justice				
c. Other Emergency Assistance				
d. Additional Expenditures				
1.				
2.				
3.				
3. Total Expenditures				
<small>THIS IS TO CERTIFY THAT THE INFORMATION REPORTED ON ALL PARTS OF THIS FORM IS ACCURATE AND TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF.</small>				
SIGNATURE: AUTHORIZED STATE OFFICIAL			TYPED NAME, TITLE, AGENCY NAME	
DATE SUBMITTED:				



Temporary Assistance for Needy Families Detailed Expenditure Form: ACF-196 (SUP)
Part 1: Detailed Financial Expenditure Data

	State	Fiscal Year	Period Beginning	Period Ending	
Expenditures Categories	State Family Assistance			Contingency Funds	ARRA Funds
	Federal Funds (A)	State Funds (B)	State Funds (C)	Federal Funds (D)	Federal Funds (E)
	FEDERAL TANF EXPENDITURES	STATE MOE EXPENDITURES IN TANF	SEPARATE STATE PROGRAMS		Emergency Contingency Funds
1. Other Non-Assistance (6m)					
a. Child Welfare Payments	\$	\$	\$	\$	\$
b. Child Welfare Services	\$	\$	\$	\$	\$
c. Emergency Assistance	\$	\$	\$	\$	\$
d. Domestic Violence Services	\$	\$	\$	\$	\$
e. Mental Health and Addiction Services	\$	\$	\$	\$	\$
f. Education and Youth Programs	\$	\$	\$	\$	\$
g. Health/Disability Services	\$	\$	\$	\$	\$
h. Teen Pregnancy/Prevention Programs	\$	\$	\$	\$	\$
i. Early Childhood Care and Education	\$	\$	\$	\$	\$
j. Employment Services and Work Supports	\$	\$	\$	\$	\$
k. Marriage and Parenting Initiatives	\$	\$	\$	\$	\$
l. Child Support	\$	\$	\$	\$	\$
m. Adult/Postsecondary Education	\$	\$	\$	\$	\$
n. TANF Program Expenses	\$	\$	\$	\$	\$
o. Additional Expenditures	\$	\$	\$	\$	\$
1.	\$	\$	\$	\$	\$
2.	\$	\$	\$	\$	\$
3.	\$	\$	\$	\$	\$
4.	\$	\$	\$	\$	\$
5.	\$	\$	\$	\$	\$
2. Assistance and Non-Assistance Authorized Solely Under Prior Law (5d & 6l)					
a. Child Welfare	\$			\$	\$
b. Juvenile Justice	\$			\$	\$
c. Other Emergency Assistance	\$			\$	\$
d. Additional Expenditures	\$			\$	\$
1.	\$			\$	\$

U.S. Department of Health and Human Services
Office of Family Assistance



Temporary Assistance for Needy Families Detailed Expenditure Form: ACF-196 (SUP)
Part 2: Descriptions of Detailed Expenditure Data Subcategories

	State	Fiscal Year	Period Beginning	Period Ending
Expenditure Categories	Descriptions of Federal Funding and State MOE Expenditures			
1. Other Non-Assistance (6m)				
a. Child Welfare Payments				
b. Child Welfare Services				
c. Emergency Assistance				
d. Domestic Violence Services				
e. Mental Health and Addiction Services				
f. Education and Youth Programs				
g. Health/Disability Services				
h. Teen Pregnancy/Prevention Programs				
i. Early Childhood Care and Education				
j. Employment Services and Work Supports				
k. Marriage and Parenting Initiatives				
l. Child Support				
m. Adult/Postsecondary Education				
n. TANF Program Expenses				
o. Additional Expenditures				
1.				
2.				
3.				
4.				
5.				
2. Assistance and Non-Assistance Authorized Solely Under Prior Law (5d & 6l)				
a. Child Welfare				
b. Juvenile Justice				
c. Other Emergency Assistance				
d. Additional Expenditures				
1.				

Caseload Reduction Credit - Excess MOE

- Under TANF rules, a State that spends MOE funds in excess of its basic MOE amount (i.e., 80 or 75 percent of its historic spending) need only include the pro-rata share of caseloads receiving assistance that is needed to meet basic MOE requirements, i.e., it may exclude from its comparison year caseload the share of cases funded with “excess MOE”
- See TANF-ACF-PI-2008-11 (October 27, 2008) & TANF-ACF-PI-2011-02 (January 28, 2011)

Excess MOE Fiscal Reporting

- Expenditures reported in excess MOE calculation must only be those made during that year, even if paid from prior year Federal grant funds
- MOE must be reported by December 31 (final due date for fourth quarter expenditure reporting)
- Funds used for excess MOE credit cannot be revised to reduce MOE level (e.g., subsequently use Federal funds for amounts originally counted as MOE)
- Used on ACF-202 to calculate CRC

ACF-202

- Caseload Reduction Report
- 45 CFR 261 Subpart D
- TANF-ACF-PI-2011-02
- TANF-ACF-PI-2008-11
- Reports due by 1st Q/E of the application FFY (i.e. Dec 31)

ACF-202 – Part 2

FORM ACF-202 – TANF CASELOAD REDUCTION REPORT Excess MOE Worksheet

	A	B	C	D	E	F
1	Commonwealth of Confusion			Fiscal Year to which credit applies:		2009
2				Date of Completion:		12/22/2008
3	<u>Excess MOE Calculation Worksheet</u>					
4						
5	Caseload Data			Expenditure Data		
6	FY 2005 TANF Caseload	32,168		Total Expenditures		
7	FY 2005 SSP Caseload	2,171		FY 2008 Total Federal Expenditures		\$118,653,211
8	Total FY 2005 Caseload	34,339		FY 2008 Total MOE Expenditures		\$74,050,947
9	FY 2008 TANF Caseload	28,697		Total Expenditures (Federal + MOE)		\$192,704,158
10	FY 2008 SSP Caseload	0				
11	Total FY 2008 Caseload	28,697		Assistance Expenditures		
12				FY 2008 Federal Expenditures on Assistance		\$58,020,467
13	2-Parent Caseload Data			FY 2008 MOE Expenditures on Assistance		\$41,892,305
14	FY 2005 2-p TANF Caseload	0		Total Expenditures on Assistance (Federal + MOE)		\$99,912,772
15	FY 2005 2-p SSP Caseload	0		Percentage of Expenditures on Assistance		51.85%
16	Total FY 2005 Caseload	0				
17	FY 2008 2-p TANF Caseload	0		Expenditures Per Case		
18	FY 2008 2-p SSP Caseload	0		Average Expenditures per Case		\$6,715
19	Total FY 2008 Caseload	0		Average Expenditures per Case on Assistance		\$3,482
20						
21				MOE and Excess MOE		
22				Required MOE (80% or 75%)		\$60,541,020
23				Excess MOE Expenditures		\$13,509,927
24				Excess MOE Expenditures on Assistance		\$7,004,593
25	Adjusted Caseload Data					
26	Adjusted FY 2008 Overall Caseload	26,685		Assistance Cases Funded by Excess MOE		2,012
27	Adjusted FY 2008 2-parent Caseload	0		2-Parent Assistance Cases Funded by Excess MOE		0
28						
29						

ACF-202 – Part 2 (cont'd)

FORM ACF-202 – TANF CASELOAD REDUCTION REPORT Overall Credit

	A	B	C	D	E	F
1	Commonwealth of Confusion			Fiscal Year to which credit applies:		2009
2				Date of Completion:	12/22/2008	
3	PART 2 – Estimate of Caseload Reduction Credit					
4						
5	Impact of All Changes			Caseload Reduction Calculation		
6				FY 2005 TANF Caseload	32,168	
7	WEI must have FIA	-278		FY 2005 SSP Caseload	2,171	
8	Sanction policy change	-1,044		Total FY 2005 Caseload	34,339	
9	Solely State-funded program for			FY 2008 TANF Caseload	28,697	
10	2-parent and other families	-762		FY 2008 SSP Caseload	0	
11				Total FY 2008 Caseload	28,697	
12				Excess MOE Cases in FY 2008	2,012	
13				Adjusted FY 2008 Caseload	26,685	
14				Caseload Decline	7,654	22.3%
15				Decline – Net Impact	5,570	
16						
17				Caseload Reduction Credit =		16.2%
18						
19						
20						
21						
22						
23						
24						
25						
26	Net Impact	-2,084				
27						
28						

ACF-202 Part 2 (2-Parent)

FORM ACF-202 – TANF CASELOAD REDUCTION REPORT Two-Parent Credit

	A	B	C	D	E	F
1	State of Shock			Fiscal Year to which credit applies:		2009
2				Date of Completion:	1/10/2009	
3	PART 2 – Estimate of Caseload Reduction Credit -- 2-Parent Caseload					
4						
5	Impact of All Changes			Caseload Reduction Calculation		
6				FY 2005 TANF 2-Parent Caseload	0	
7	Job search as condition of eligibility	-14		FY 2005 SSP 2-Parent Caseload	1,751	
8	Earnings disregard increase	37		Total FY 2005 Caseload	1,751	
9				FY 2008 TANF 2-Parent Caseload	1,402	
10				FY 2008 SSP 2-Parent Caseload	0	
11				Total FY 2008 2-Parent Caseload	1,402	
12				Excess MOE 2-Parent Cases in FY 2008	84	
13				Adjusted FY 2008 Caseload	1,318	
14				Caseload Decline	433	24.7%
15				Decline – Net Impact	456	
16						
17				2-Parent Caseload Reduction Credit =		24.7%
18						
19						
20						
21						
22						
23						
24						
25						
26	Net Impact	23				
27						
28						

ACF-204 (Annual Report)

- Collects fiscal and program information (Attachment B)
- Submit a separate ACF-204 for each program with MOE expenditures
- Describe the program benefits, services, and activities
- Identify whether the MOE expenditures are made under the TANF program or a Separate State MOE program

Annual Report

- Identify total non-Federal expenditures spent on program
- Identify total non-Federal expenditures spent on program and which are counted as MOE
- Identify total families served under program with MOE funds
- Identify financial eligibility criteria for MOE funded program (exception: pro-family non-assistance activities)

Annual Report (cont'd)

- Identify whether benefits or services in program were authorized under prior Federal or State Law (prior to PRWORA)
- Prior Programs: Title IV-A AFDC, Emergency Assistance, JOBS Child Care, Transitional Child Care and At-Risk Child Care, Title IV-F JOBS program
- If program not authorized under prior law, identify all program expenditures in FFY 1995 for that program

Annual Report (cont'd)

- If the program was not authorized under prior law and there were no expenditures for the program in FFY 1995, provide an explanation (e.g., “program did not exist during FFY 1995”) or identify if the earlier program was significantly changed since FFY 1995
- Total MOE expenditures reported for all ACF-204 reports should agree with the total MOE expenditures reported on the ACF-196 or ACF-196TR for the same year
- Administrative and systems expenditures counted as MOE should either be reported on a separate ACF-204 or assigned to the programs they relate to on each ACF-204
- See TANF-ACF-PI-2008-06 for more information

OLDC

OLDC

Secure Sign-In - Windows Internet Explorer
https://extranet.acf.hhs.gov/ssi/

Secure Sign-In

 United States Department of Health & Human Services

[Need Help?](#)

Secure Sign-In

ID*:

Password*: [Forgot Password?](#)

Login

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Internet | Protected Mode: Off | 100%

OLDC

The screenshot shows the ACF Online Data Collection (OLDC) web application. The browser window title is "ACF Online Data Collection - Windows Internet Explorer". The address bar shows the URL: https://extranet.acf.hhs.gov/oldcwb/VIEW_OLDCCFROMGATES.do?CMD=CMD_EAVSLAUNCH&app_env=2047&eavs_session_id=1347238. The page header includes the "On-Line Data Collection" logo, the "Administration for Children & Families" logo, and the user's name "Name: Anthony McHugh" and last login time "Last Login: 06/02/11 01:08:29 PM". There are also links for "Help / FAQ" and "End OLDC". The main content area is titled "OLDC Home" and contains a list of links: "Report Form Entry", "User / System Settings", "End OLDC", "Privacy", "Accessibility", "Help / FAQ", and "News & Tips". To the right of these links is a welcome message: "Welcome! If this is your first time, please feel free to make use of our training resources. For any questions visit our dynamic database of questions and answers. Many functions throughout this application, contain links that provide context-sensitive help." The footer contains links for "Web Accessibility", "Privacy and Security Notice", "Freedom of Information Act", and "Disclaimers", along with the text "HHS | ACF OLDC Version 3.2.9 05/20/2011". The browser status bar at the bottom shows "Internet | Protected Mode: Off" and a zoom level of "100%".

OLDC

ACF Online Data Collection - Windows Internet Explorer

https://extranet.acf.hhs.gov/oldcwb/formengine/granteeselection.do

On-Line Data Collection

Administration for Children & Families

Name: Anthony McHugh
Last Login: 06/02/11 01:08:29 PM

Help / FAQ
End OLDC

OLDC Home Grantee Selection

Program & Grantee Selection

Please use the drop-down lists below to make selections. Steps must be completed in order.

Step 1: [Program Name:](#) Temporary Assistance for Needy Families

Step 2: [Grantee Name:](#) Select Grantee:

Step 3: [Report Name:](#) Select Report Type:

Enter

[Web Accessibility](#) | [Privacy and Security Notice](#) | [Freedom of Information Act](#) | [Disclaimers](#)

HHS | ACF
OLDC Version 3.2.9
05/20/2011

Done Internet | Protected Mode: Off 100%

OLDC

ACF Online Data Collection - Windows Internet Explorer

https://extranet.acf.hhs.gov/oldcwb/formengine/granteeselection.do

On-Line Data Collection

U.S. Department of Health & Human Services
Administration for Children & Families
Name: Anthony McHugh
Last Login: 06/02/11 01:08:29 PM

[Help / FAQ](#)
[End OLDC](#)

OLDC Home Grantee Selection

Program & Grantee Selection

Please use the drop-down lists below to make selections. Steps must be completed in order.

Step 1: [Program Name:](#) Temporary Assistance for Needy Families

Step 2: [Grantee Name:](#) NJ [1 216000928 C3] (1996-2015) NEW JERSEY

Step 3: [Report Name:](#) Select Report Type:

- Select Report Type:
- ARRA - Expenditure (ACF - 196)
- Detailed Monthly (ACF - 196 (SUP))
- Detailed Quarterly (ACF - 196 (SUP))
- Expenditure (Tribes Only) (FFR SF-425)
- Expenditure - Disaster Relief (ACF - 196-K)
- Expenditure - Loans (ACF - 196-L)
- Expenditures (States Only) (ACF - 196)
- Expenditures - Archive (SF-269A)
- Supplemental (ACF-204)

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HHS | ACF
OLDC Version 3.2.9
05/20/2011

Done Internet | Protected Mode: Off 100%

OLDC Request Form

OLDC Request Form

PERSONAL INFORMATION

First Name:	_____	Middle Initial:	_____
Last Name:	_____		
Title*:	_____	Phone Number:	_____
Street Address:	_____	State:	_____ Zip: _____
E-Mail Address:	_____		
Browser Name (e.g. Internet Explorer, Netscape, Firefox):	_____		Browser Version (e.g. 4.0.1): _____

*Required for person with the role Certify with Signature Authority

Person Type (Please select one): Federal (ACF Federal Staff) Contractor (ACF Contractor) Non-Federal (Grantee Staff)

Do you currently have an OLDC account? Yes No

For which State(s)/Territory(s)/Tribe(s)/Grant do you need access?

Do you need access to all EINs associated with the State(s)/Territory(s)/Tribe(s)/Grant? Yes No

If No, please specify the necessary EIN(s): _____

Are you replacing someone or taking on responsibilities previously assigned to a co-worker? Yes No

If Yes, please complete the contact information for that person below:

First Name: _____ Last Name: _____

E-mail Address: _____ Phone Number: _____

Programs:	Forms:	Job Type: (One Per Program)	Additional Roles:	Primary * Contact:	E-Mail Notification upon Submit and Unsubmit:
	<input type="checkbox"/> All			<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Specific Forms:				
	Form Name(s):				
	Form Name(s):				
	Form Name(s):				
	<input type="checkbox"/> All			<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Specific Forms:				
	Form Name(s):				
	Form Name(s):				
	Form Name(s):				
	<input type="checkbox"/> All			<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Specific Forms:				
	Form Name(s):				
	Form Name(s):				
	Form Name(s):				

* Primary Contact must be checked for someone who needs the Certify capability.

ADDITIONAL INSTRUCTIONS

Administrative Costs and Cost Allocation

Administrative Costs

15% Limitation

- 15% limitation on TANF Federal funds used for administrative costs
- 15% limitation is applied to the SFAG less transfers
- A separate 15% limitation applies to MOE (TANF and SSP MOE)
- The 15% limitation does not apply to “replacement funds” i.e., replacing a grant reduction for a penalty (see page 17832 of TANF Final Rule)

Administrative Costs – Definition

- Costs necessary for the proper administration of TANF or SSP programs
- Includes:
 - General program administration & coordination (including contracting & indirect or overhead costs)
 - Salaries & benefits of staff performing administration and coordination
 - Activities related to eligibility determinations
 - Preparation of program plans, budgets, and schedules
 - Monitoring programs and projects

Administrative Costs - Definition

- Includes (continued):
 - Fraud and abuse units
 - Procurement activities
 - Public relations
 - Services relating to accounting, litigation, audits, property management, payroll, & personnel
 - Costs for the goods and services required for administration of the program (e.g., supplies, equipment, travel, postage, office space rental & maintenance) unless they are direct program costs
 - Management info systems not related to TANF tracking and monitoring (e.g. personnel, payroll)
 - Preparing reports and other documents

See 45 CFR 263.0(b)(2)

TANF Administrative Costs - Definition

- Excludes:
 - Direct costs of providing program services
 - Providing diversion benefits & program info to clients
 - Screening & assessment
 - Developing employability plans
 - Work activities & post-employment services
 - Works supports & case management
 - Contracts entirely for the above services
 - Salaries & benefits of staff providing program services
 - Related direct administrative costs

Administrative Costs - Pitfalls

- Non-salary costs (e.g., supplies, equipment, utilities, & office space): if costs are directly associated with an administrative activity, they are administrative costs
- Examples:
 1. Office space directly associated with a case management unit: not an administrative cost
 2. Office space directly associated with an income maintenance eligibility determination unit : is an administrative cost
 3. Office space directly associated with personnel unit: is an administrative cost
- See 45 CFR 263.0(b)(1)(ii) and 263.0(b)(2)(ix)

Administrative Costs- Pitfalls

- Overhead costs are always administrative costs, even associated with (allocated to) a non-administrative service or activity
- That is because they are not directly related to that service or activity; they are indirectly related
- See TANF Final Rule - Page 17811

Systems Exclusion

- Expenditures on information technology and computerization for tracking and monitoring required by TANF are excluded from 15% limitation
- Information systems not related to TANF requirements (e.g., personnel and payroll) are subject to 15% Limitation
- Systems costs include costs of staff who develop, maintain, support and operate systems as well as contracts related to these functions
- Systems exclusion applies to Federal TANF Funds and MOE
- 45 CFR 263.0(b)(2)(xi), 263.2(5)(ii) and 263.13

Administrative Costs & Contracts

- Contracting out certain functions does not absolve State from identifying administrative costs subject to the 15% limitation (Pages 17812-17813 of TANF Final Rule)
- Determine whether a contract (or subcontract) is a program or administrative cost based on the function or nature of the contract
- The entire contract is either administrative or programmatic (no need to itemize cost components further to either category)
- If a contract has a mix of administrative and programmatic activities, State must develop a method for attributing the proper share of administrative costs

Cost Allocation

- States must have a reasonable method for determining and allocating administrative & program costs (page 17810 of TANF Final Rule)
- States must allocate costs properly and attribute administrative, program and systems costs to benefiting programs and appropriate cost categories in accordance with an approved Cost Allocation Plan and the Cost Principles in Part 92 (page 17811)

Cost Allocation - Benefiting Methodology

- States must use the “benefiting program” cost allocation methodology (45 CFR 263.14)
- Prior to TANF, HHS allowed for a “primary program” method, charged “common costs” to AFDC and “incremental costs” to the Food Stamp and Medicaid programs
- Based on OMB Circular A-87 (2 CFR Part 225), OGAM-AT-98-2 was issued requiring a benefiting methodology
- Several States challenged this requirement and they ultimately won in court
- Appeals court left ACF the option to regulate this area, 45 CFR 263.14 was issued

Penalties

Penalties

- TANF program not subject to disallowances or deferrals
- TANF program is subject to penalties as enumerated in 45 CFR 262.1 (attachment)
- Some penalties are a percentage of the TANF grant (adjusted SFAG) and some are dollar-for-dollar reductions
- All penalties added together cannot exceed 25% of TANF grant in a quarter. Any remaining penalty is applied to subsequent periods.

Penalty Resolution

- State options include:
 - Dispute penalty (e.g., based on erroneous data)
 - Request reasonable cause (if applicable)
 - Submit corrective compliance plan (if applicable)
 - Appeal to Departmental Appeals Board
 - Pay penalty

Penalties (cont'd)

VIOLATION	REASONABLE CAUSE AVAILABLE	CORRECTIVE COMPLIANCE AVAILABLE
Misusing TANF funds	X	X
Intentionally misusing TANF funds	X	X
Failing to submit report as required	X	X
Failing to meet minimum work participation rate	X	X
Failing to participate in IEVS	X	X
Failing to penalize recipients for child support enforcement non-cooperation	X	X
Failing to repay Federal loan		
Failing to meet TANF MOE requirement		

Penalties (cont'd)

VIOLATION	REASONABLE CAUSE AVAILABLE	CORRECTIVE COMPLIANCE AVAILABLE
Failing to enforce the 5-year time limit	X	X
Failing to remit contingency funds if the Contingency Fund MOE requirement is not met		
Sanctioning parents needing care for child under 6	X	X
Failing to replace penalty reduction with State funds		
Failing to penalize recipients who refuse to engage in work	X	X
Failing to establish or comply with work participation verification procedures.	X	X

Penalties (cont'd)

**TABLE 1. TANF PENALTY PROVISIONS --
REGULATORY CITATIONS, PRIMARY METHOD OF DETERMINING PENALTY LIABILITY, AND PENALTY AMOUNTS**

VIOLATION	REG	PRIMARY METHOD	PENALTY AMOUNT
Misusing TANF funds	45 CFR 263.10, 262.1(a)(1) and (c)(1)	Single audit	Amount of misused TANF funds We will take the penalty by reducing the adjusted SFAG payable for the quarter that immediately follows our final decision.
Intentionally misusing TANF funds	263.10 262.1(a)(2) and (c)(1)	Single audit	Amount of penalty for misuse plus 5% of adjusted SFAG. We will take the penalty by reducing the adjusted SFAG payable for the quarter that immediately follows our final decision.
Failing to submit report as required	265.8 262.1(a)(3) and (c)(2)	Self-evident	4% reduction of adjusted SFAG for each quarter State fails to report as required We will take the penalty by reducing the adjusted SFAG payable for the fiscal year that immediately follows our final decision.
Failing to meet minimum work participation rate	261.50 262.1(a)(4) and (c)(2)	TANF Data Report	Up to 21% of adjusted SFAG We will take the penalty by reducing the adjusted SFAG payable for the fiscal year that immediately follows our final decision.

Penalties (cont'd)

VIOLATION	REG	PRIMARY METHOD	PENALTY AMOUNT
Failing to participate in IEVS	264.11 262.1(a)(5) and (c)(2)	Single audit	2% of adjusted SFAG We will take the penalty by reducing the adjusted SFAG payable for the fiscal year that immediately follows our final decision
Failing to penalize recipients for child support enforcement non-cooperation	264.31 262.1(a)(6) and (c)(2)	Single audit	1% to 5% of adjusted SFAG, depending on number of violations We will take the penalty by reducing the adjusted SFAG payable for the fiscal year that immediately follows our final decision
Failing to repay Federal loan	264.40 262.1(a)(7) and (c)(1)	Self-evident	Outstanding loan amount plus interest We will take the penalty by reducing the adjusted SFAG payable for the quarter that immediately follows our final decision.
Failing to meet TANF MOE requirement	263.8 262.1(a)(8) and (c)(2)	TANF Financial Report	Dollar-for-dollar reduction of amount of adjusted SFAG payable. We will take the penalty by reducing the adjusted SFAG payable for the fiscal year that immediately follows our final decision.

Penalties (cont'd)

VIOLATION	REG	PRIMARY METHOD	PENALTY AMOUNT
Failing to enforce the 5-year time limit	264.2 262.1(a)(9) and (c)(2)	TANF Data Report	5% of adjusted SFAG We will take the penalty by reducing the adjusted SFAG payable for the fiscal year that immediately follows our final decision.
Failing to remit contingency funds if the Contingency Fund MOE requirement is not met	264.76 262.1(a)(10) and (c)(2)	TANF Financial Report	Amount of contingency funds not remitted We will take the penalty by reducing the adjusted SFAG payable for the fiscal year that immediately follows our final decision.
Sanctioning parents needing care for child under 6	261.57 262.1(a)(11) and (c)(2)	Single audit	Up to 5% of adjusted SFAG We will take the penalty by reducing the adjusted SFAG payable for the fiscal year that immediately follows our final decision.

Penalties (cont'd)

VIOLATION	REG	PRIMARY METHOD	PENALTY AMOUNT
Failing to replace penalty reduction with State funds	264.50 262.1(a)(12) and 262.1(c)(2)	TANF Financial Report	No more than 2% of adjusted SFAG plus amount of shortfall We will take the penalty by reducing the adjusted SFAG payable for the fiscal year that immediately follows our final decision.
Failing to penalize recipients who refuse to engage in work	261.54 262.1(a)(14) and (c)(2)	Single audit	1% to 5% of adjusted SFAG We will take the penalty by reducing the adjusted SFAG payable for the fiscal year that immediately follows our final decision.
Failing to establish or comply with work participation verification procedures	261.65, 262.1(a)(15), 261.2,	Single audit	1% to 5% of adjusted SFAG We will take the penalty by reducing the adjusted SFAG payable for the fiscal year that immediately follows our final decision.

Penalty Process

- ACF notifies State of penalty
- State may dispute accuracy of penalty decision
- State may claim reasonable cause (if applicable)
- ACF responds (if granted, process stops)
- State may enter into a CCP (if applicable)
- ACF accepts/denies CCP
- Penalties subject to appeal to DAB

Replacement Funds

- Must expend additional State funds in the following fiscal year to replace the reduction due a penalty (45 CFR 262.1(e))
- Replacement funds are not counted toward the MOE requirement
- Report on Column B, line 11 of the ACF-196, and line 17 of the ACF-196 TR
- If a State fails to expend replacement funds, it is subject to additional penalty of up to 2% of the adjusted SFAG + the replacement amount (45 CFR 262.1(a)(12))
- Replacement funds are not subject to the 15% limitation on administrative costs (page 17832 of TANF Final Rule)
- Must be expended for TANF allowable expenditures, but are not subject to MOE requirements (page 17832 of TANF Final Rule)

Useful Websites

Administration for Children and Families, Office of Family Assistance

<http://www.acf.hhs.gov/programs/ofa/>

Code of Federal Regulations

<http://www.access.gpo.gov/nara/cfr/cfr-table-search.html#page1>

Departmental Appeals Board

<http://www.hhs.gov/dab/>

Division of Payment Management

<http://www.dpm.psc.gov/>

Financial Accounting Standards Board

<http://www.fasb.org/st/summary/stsum87.shtml>

General Accounting Office

<http://www.gao.gov/yellowbook>

<http://www.gao.gov/legal/redbook.html>

Useful Websites (cont'd)

Governmental Accounting Standards

<http://www.gasb.org/>

Internal Revenue Service

<http://www.irs.gov/>

Internal Revenue Service – Earned Income Tax Credit

<http://www.irs.gov/individuals/article/0,,id=96406,00.html>

Office of Management and Budget

http://www.whitehouse.gov/omb/circulars_default

http://www.whitehouse.gov/omb/circulars/a133_compliance_supplement_2011

Single Audit Data Base

<http://harvester.census.gov/sac/dissemin/asp/incompleteqry.asp?submit=Return+to+Status+Search>