

Tribal TANF Administrative and Financial Management Basics for Program Managers

There are many administrative and grant-related requirements associated with managing a Tribal TANF or NEW program. This session will share best practices in managing these grant requirements. Topics will include grant and financial management basics, reporting, plan renewals, work participation rate calculations, submitting amendments, etc.

Speakers:

Susan Van Cleave, *Financial Management Specialist, Office of Grants Management, Region 10*

Sam Stitt, *Tribal TANF Program Specialist, Office of Family Assistance, Region 10*

Moderator:

Mausami Kothari, *Supervisory Financial Management Specialist, Office of Grants Management, Central Office*



Office of Grant Management, Central Office - *Introduction*

Mausami Kothari

Grants Officer/ Supervisory Financial
Management Specialist.

Division of Mandatory Grants
Office of Grants Management
Administration of Children and Families
Department of Health and Human Services
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Washington, DC 20201
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Overview

- **Introductions**
- **Tribal TANF - Grant Basics**
- **Grant Management**
- **Reporting**
- **Plans/Revisions**
 - **Submission process, resolution examples**
- **Work Participation Rates**
- **Q&A/Discussion**

- *Extra time: Interpretive dance/stand-up comedy*

Quick Intros/Gauging Room

- Name, Tribe/organization, position
 - e.g. *program staff, fiscal, tribal leadership/administration*

BONUS QUESTION:

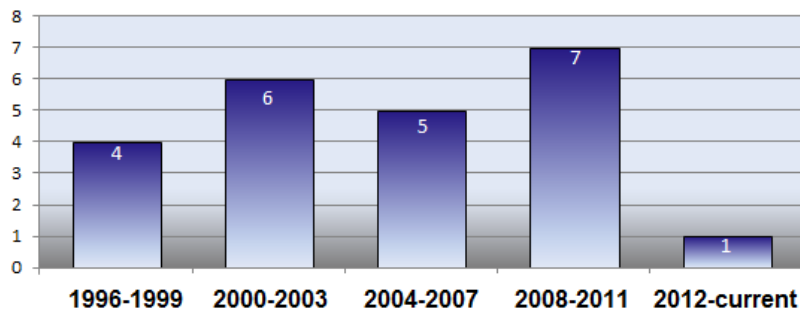
What was the best thing you did this summer, or plan to do by the end of year?

Tribal TANF Grant

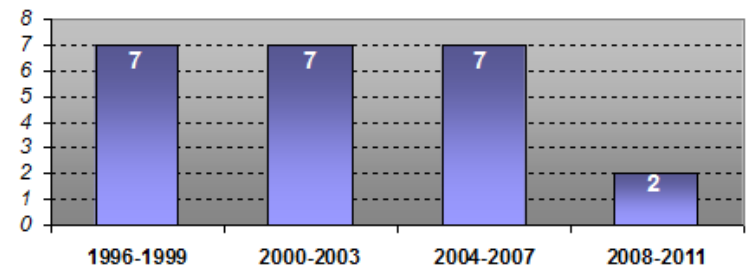
Tribal Temporary Assistance for Needy Family (TANF)

The **1996** welfare reform law, giving federally recognized Indian Tribes, or consortia of such Tribes, authority to operate their own Temporary Assistance for Needy Families (TANF) program. The Tribal TANF Program moves families to self-sufficiency while encouraging and supporting flexibility, innovation, and creativity in tribal programs.

Tribal TANF Grant - R9
(by year approved)



Tribal TANF Grants - R10
(by year approved)



Tribal TANF/NEW Grant

Current Status:

There are 73 TANF programs serving 280+ Tribes and Alaska Native Villages (plus the non reservation American Indian/Alaska Native populations of over 127 counties (including several major metropolitan areas, designated near-reservation towns) and 6 Alaska Native Regional Corporation areas)

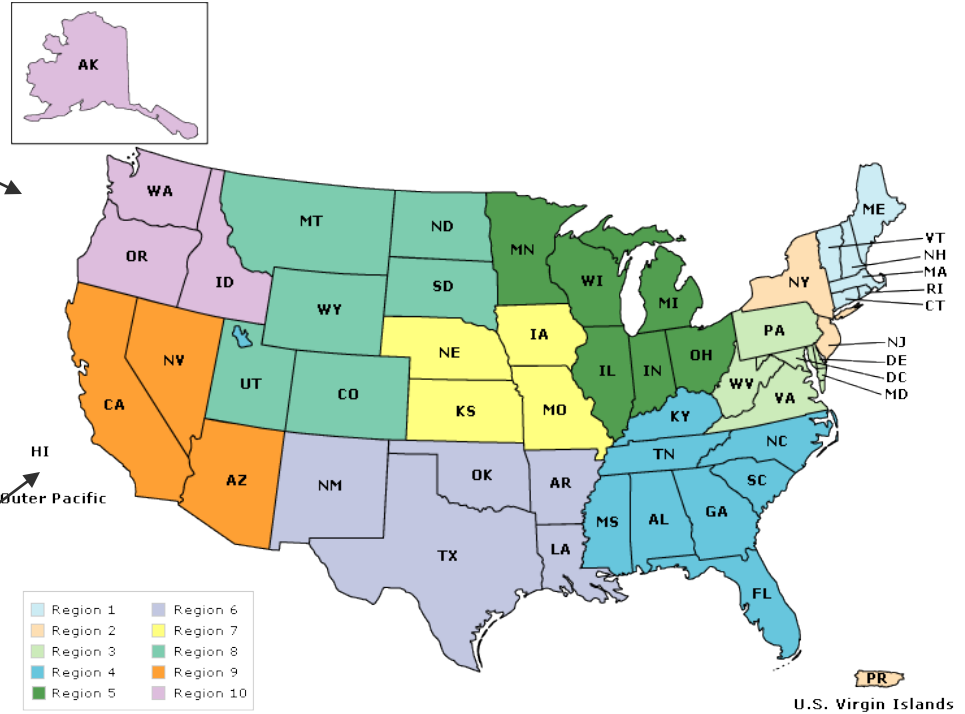
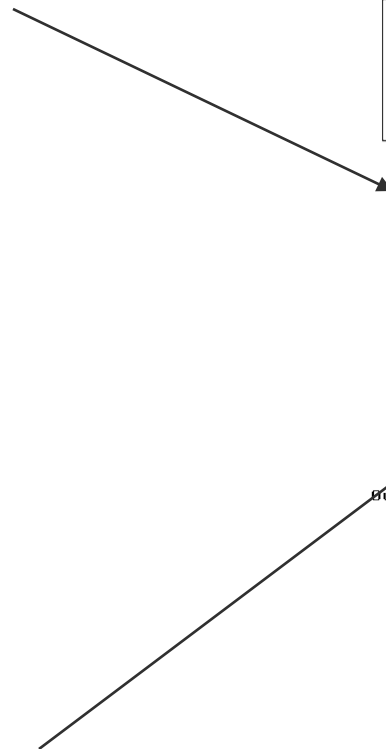
15* of 73 programs are administered in P.L. 102- 477 projects (*21.42%).

78 NEW Grantees.

**Variable numbers - a few tribes are in process to switching to 477 status.*

Tribal TANF Grant

R10 - 23 Tribal TANF Programs



R9 - 24 Tribal TANF Programs

Tribal TANF Grant

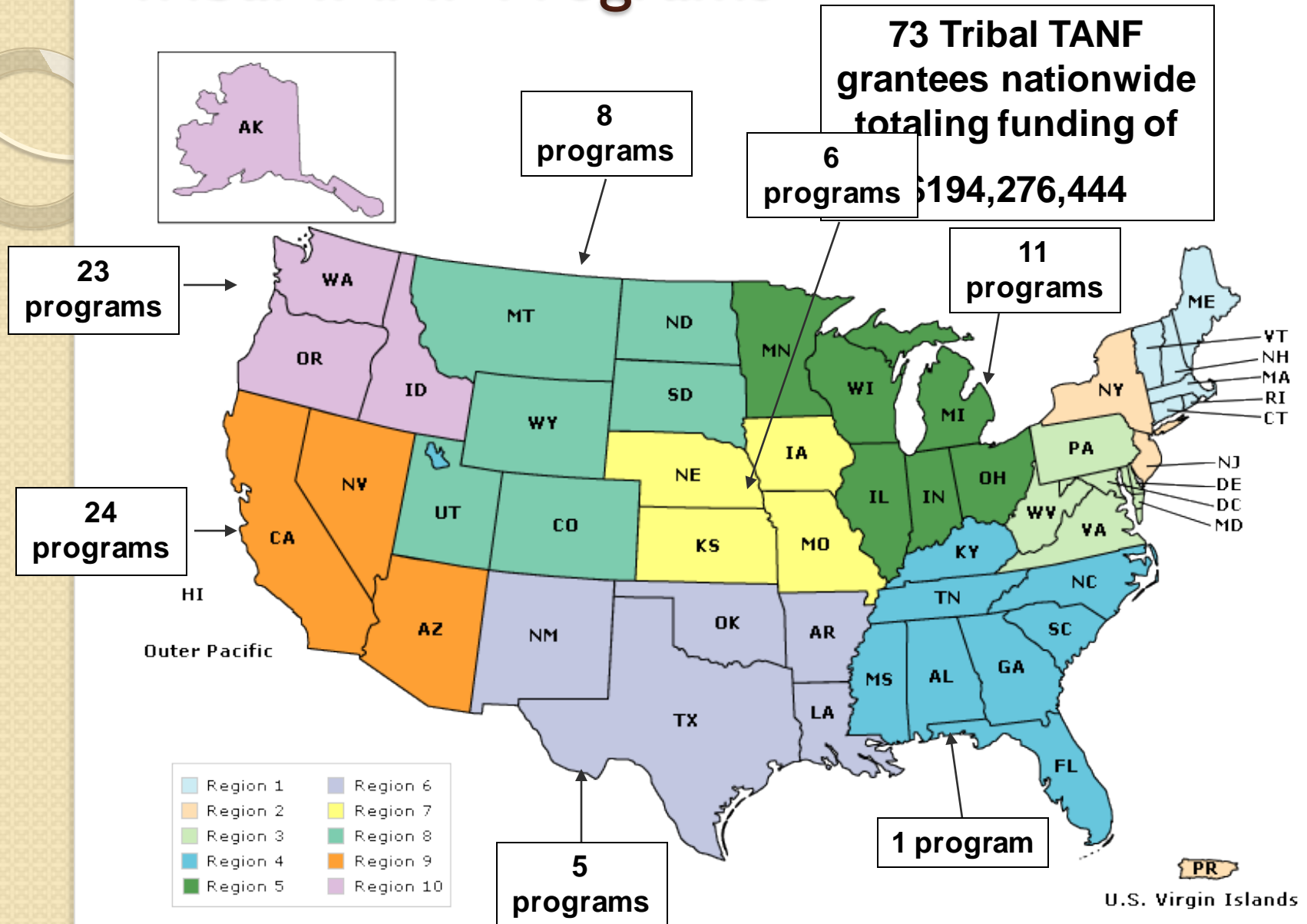
- Total Tribal TANF Budget – 73 Grantees:
 - \$192,753,143
 - Total R9 Tribal TANF Budget – 24 Grantees:
 - ~ \$104 million
 - Total R10 Tribal TANF Budget – 23 Grantees:
 - ~ \$46 million

Region 10 – Share of Total Tribal TANF Budget: ~23%

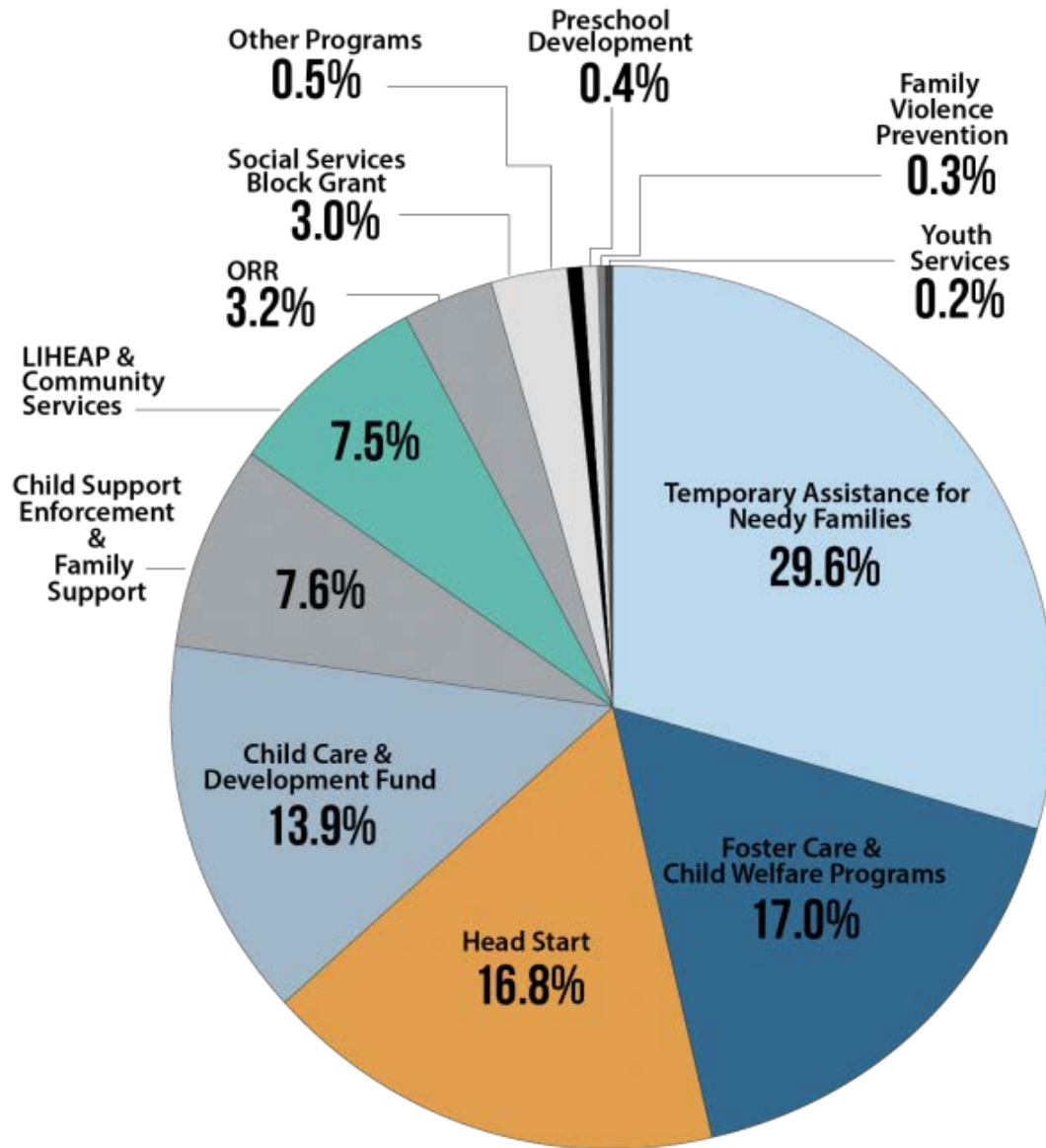
Region 9 – Share of Total Tribal TANF Budget: ~54%

Combined R9/10 = 77% Tribal TANF budget

Tribal TANF Programs



TANF – % of HHS Budget



ACF administers more than 60 programs with a budget of approximately \$50 billion, making it the second largest agency in the U.S. Department of Health and Human Services.

The FY 2019 Budget request for the Administration for Children and Families, including both mandatory and discretionary appropriations, is \$47.2 billion in budget authority – a decrease of \$6.9 billion from the FY 2018 Continuing Resolution

Historical Context – Grant Calculation

- TANF began on July 1, 1997, and succeeded the Aid to Families with Dependent Children (AFDC) program, providing cash assistance to indigent American families through the United States Department of Health and Human Services.
- Personal Responsibility and Work Opportunity Act instituted under President Bill Clinton in 1996. The Act provides temporary financial assistance while aiming to get people off of that assistance, primarily through employment.

Q: How were/are Tribal TANF Grants calculated and established

Native Employment Works (NEW)

- Eligibility for NEW program funding is limited by law to federally-recognized Indian tribes and Alaska Native organizations that operated a Tribal Job Opportunities and Basic Skills Training (JOBS) program in fiscal year (FY) 1995.
- Annual NEW grant amounts are set by law at the FY 1994 Tribal JOBS funding levels for each eligible tribe/organization.
- Total annual NEW funding is \$7,535,110.

OGM Contacts

Region 9 - San Francisco Office



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Auditor, Financial Specialist
DHHS/ACF/OGM, Region 9

John.Agyemang@acf.hhs.gov

Region 10 - Seattle Office



Susan Van Cleave (AK Tribes)
Craig Tackett (WA, OR)
Ann Hudson (ID)

susan.VanCleave@acf.hhs.gov
craig.tackett@acf.hhs.gov
Ann.Hudson@acf.hhs.gov

Grants Management – *What they do:*

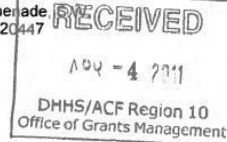
- Financial Reporting
 - 196T
- Prior-Approval (*e.g. capital expenditures*)
- Audit Resolution
- OLDC
- Technical Assistance

Tribal TANF - Grant Award*



DEPARTMENT OF HEALTH & HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES
370 L'Enfant Promenade
Washington, D.C. 20447



April 01, 2011

Sample Tribe
Tribal Community
Address 1234

Re: Notice of Grant Award - FY 2011

Dear Grantee:

This grant award represents obligation to the Tribe for fiscal year 2011 for the Temporary Assistance for Needy Families (TANF) program. These funds are subject to requirements of Title IV-A of the Social Security Act as amended by Title IV-A of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, PRWORA, P.L. 104-193.

Appropriation	CAN	This Action	Cumulative
75-1-1552	2011G996115	16,500	50,000

EIN: 1-9XXXXXX
Document Number: G-11XXXX
CFDA Number: 93.558

With the acceptance of this award, you agree to administer this grant in compliance with conditions set forth in the applicable Program Instructions, Terms and Conditions, Departmental Regulations, and OMB Circulars. This award is also subject to the requirements of Section 106(g) of Trafficking Victims Protection Act of 2000, as amended (22 U.S.C. 7104). For the full text of the award term, go to: http://www.acf.hhs.gov/grants/award_term.html Further, in accordance with Department of Treasury regulations 31 CFR Part 205, implementing the Cash Management Improvement Act, you agree to limit your request to draw Federal funds to the minimum amount needed and to time the request in accordance with the actual, immediate requirements in carrying out programs funded through this award. Failure to adhere to these requirements may cause the suspension of grant funds.

Funds included in this award will be made available through the DHHS Payment Management System (PMS). Questions pertaining to payments should be directed to DHHS Division of Payment Management, Post Office Box 6021, Rockville, MD 20852; telephone (301) 443-1660.

Fiscal reporting questions regarding this grant should be directed to ACF Regional Office.

Please transmit a copy of this letter to the office authorized to request funds covered by this award.

Sincerely,

Joseph M. Lonergan
Director, Office of Mandatory Grants

***NEW award, same basic format.**

At this time, HHS does not require continuing non-discretionary programs to adhere to the Transparency Act Sub award and Executive Compensation reporting requirements of 2 CFR Part 170. This guidance may change in the future and, if reporting should become a requirement under this award, you will be advised in amended Terms and

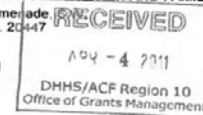
Tribal TANF - Grant Award



DEPARTMENT OF HEALTH & HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES
370 L'Enfant Promenade
Washington, D.C. 20447

① April 01, 2011



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Appropriation	CAN	② This Action	③ Cumulative
75-1-1552	2011G996115	16,500	50,000

① **Date of Award Letter:** Determines "Total Award" to be listed on financial report (196T).

② **This Action:** Funds allocated in specific Award Letter

③ **Cumulative:** Total amount of TANF funds available

④ **Award Letter Notes** – e.g. pertaining to funding or reporting requirements

Please transmit a copy of this letter to the office authorized to request funds covered by this award.

Sincerely,

Joseph M. Loneragan
Director, Office of Mandatory Grants

④

At this time, HHS does not require continuing non-discretionary programs to adhere to the Transparency Act Sub award and Executive Compensation reporting requirements of 2 CFR Part 170. This guidance may change in the future and, if reporting should become a requirement under this award, you will be advised in amended Terms and Conditions and you may visit the following web address for registration and reporting information:
<https://www.fsrs.gov>

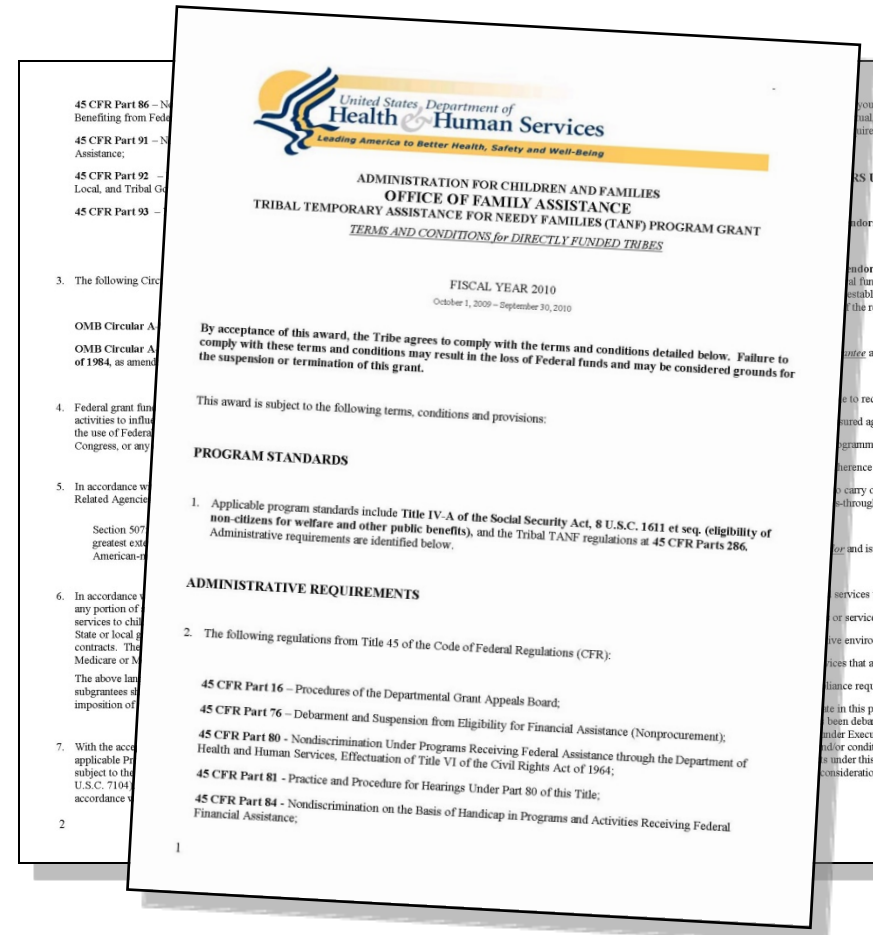
Tribal TANF - Grant Award

Terms and Conditions

Attached to the Award Letters, these documents contain valuable information related to the grant – including: regulatory guidance, reporting/financial requirements, contact information, etc.

NOTE: Grant terms and requirements may change periodically. T&Cs are issued in accordance with specific Grant/Federal Fiscal Years.

**If you don't get T&C, please contact Regional Office contacts to get copies or link (they are online now).*



TANF Grant – Payment Mgt System

The screenshot displays the Payment Management System interface. On the left is a navigation menu with options: Inquiry (Adhoc Grantee Inquiry, Stored Grantee Inquiries), Payment (Request for Payment), and My User Info. The main content area shows an inquiry for account 2AA5P 2AA5, including a table of authorized payments and a request for payment form.

Request for Payment
2AA5P

Account Number: A5301P1

Name: PM S Trainer
(301) 443 - 1660 Ext: ____
E-Mail Address: info@psc.gov

Payment Due Date: 05/04/2004
Payment Request Amount\$: \$1,000.00

10723323501 PE02GR090 PE02GR176

INQUIRY: SA-G DATE: 05/03/2004 TIME: 06:02:31 PM

ACCOUNT** *PIN*
2AA5P 2AA5

SUBACCOUNT	*****AUTHORIZED*****	*****PAYMENTS*****	*FUNDS AVAILABLE**
10723323501	\$1,350,000.00	\$240,634.20	\$1,109,365.80
PE02GR090	\$250,000.00	\$250,000.00	\$.00
PE02GR176	\$750,000.00	\$607,766.72	\$142,233.28
	*****AUTHORIZED*****	*****PAYMENTS*****	*FUNDS AVAILABLE**
LIST TOTAL	\$2,350,000.00	\$1,098,400.92	\$1,251,599.08
ACCT TOTAL	\$2,350,000.00	\$1,098,400.92	\$1,251,599.08

LAST ACCT TRANSACTION	*DEBITED**	**POSTED**	*SCHD*	*****AMOUNT*****
02/23/2004	02/20/2004	23989		\$15,858.00
PREV ACCT TRANSACTION	02/23/2004	02/20/2004	23988	\$24,654.00

***** Inquiry Results Complete *****
You may now make another selection from the Menu

Payment Management System (PMS)

PMS is similar to a bank account. Once funds are deposited, the tribal finance department can draw down these federal funds “as-needed” and deposit them in a tribal – usually a dedicated – account.

Grant dollars are posted to PMS according to Grant Year.

Tribal finance personnel submit quarterly disbursement reports along with ACF financial reports.

PMS - Agencies

- Corporation for National and Community Service (CNCS)
- Department of Agriculture
- **Department of Health & Human Services**
- Department of Homeland Security
- Department of Interior
- Department of Labor
- Department of State
- Department of Transportation
- Department of Treasury
- Department of Veterans Affairs
- Executive Office of the President
- National Aeronautics and Space Administration (NASA)
- Small Business Administration (SBA)
- United States Agency for International Development (USAID)

Q: Can TANF “program” staff track grant dollars??

Yes, with the help of your friendly tribal finance/grant staff.

Most tribal finance departments can provide program staff with current grant balances.

- ❖ Account Balance
- ❖ Authorization Transactions
- ❖ Payment Data
- ❖ Summary Grant Data

Tribal TANF – *Financial terms to know*

Definitions (**important for 196T financial report*)

- **Unobligated Balance** - This is the remaining Tribal funds after allowable expenditures have been reported against the Total TFAG. These are funds that have not been encumbered (e.g. contracts or any legally binding financial agreement).
- **Unliquidated Balance** - This is the balance of funds that have been obligated but not "spent down" at time of report. These are funds that have been encumbered/obligated - not expended.

TANF/NEW Admin Costs

- TANF has an “Administrative Cost Cap”
- NEW: “Appropriate Admin Cost” (BIA-negotiated Indirect Costs)
- FYI – Admin is a bit different than Indirect Costs
 - See Cost Categories
 - “Systems” exemption on the 196T financial report.

TANF Cost Categories

Administrative Costs

The Tribal TANF program limits the amount of administrative cost that can be charged.

Administrative costs include the organization-wide management functions of accounting

Budgeting
Coordination
Direction
Planning
Payroll
Personnel
Property management
Purchasing
Fraud/Abuse Activity

Tribal TANF –
Administrative costs cap:

35% in year 1
30% in year 2
25% in year 3

Tribal TANF/NEW - Definitions

“Needy” for purposes of TANF:

- Financially eligible for the benefit(s) per Tribe’s income and resource criteria established in the Tribal TANF plan

“Indian Family” – at tribal discretion/definition not federally mandated.

Tribal TANF - FAQ and Definitions

“Assistance” under TANF does **not** include:

- Non-recurrent, short-term benefits
- Work subsidies
- Supportive services to families that are employed
- Refundable earned income tax credits
- Contributions to IDAs
- Education and training
- Counseling, case management, etc.

Tribal TANF - FAQ and Definitions

“Assistance” under TANF includes:

- Benefits directed at basic needs
- Child care, transportation, and supports for families that are not employed
- Family members only
- Family must meet Tribal TANF definition of “needy”

IMPORTANT: Eligibility must be established in order to receive assistance

FYI - Procurement/bids

Competition (See: **Uniform Guidance - 45 CFR 75.328)**

All procurement transactions, regardless of amount, must be conducted in a manner that provides, to the maximum extent practical, open and free competition. (Generally two or more competitors).

Grantee agencies must, whenever possible, make positive efforts to use small businesses, minority-owned firms, and women's business enterprises.

Open-source bid protocols have some exemptions that might be as follows:

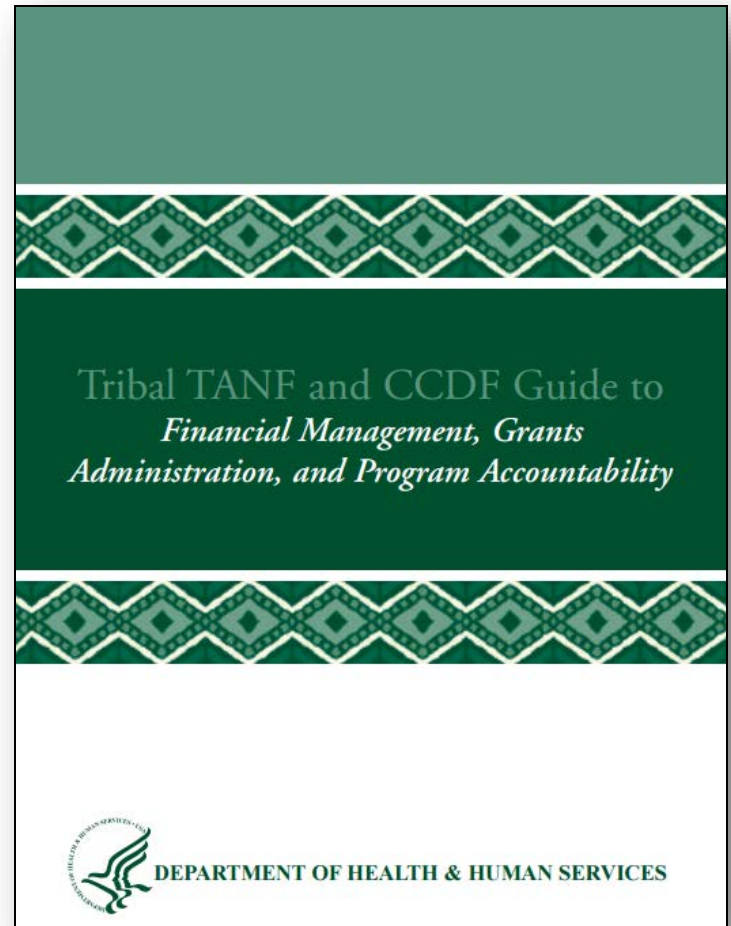
- (1) The item is available only from a single source;
- (2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;

NOTE: The micro-purchase threshold is \$3,000 (supplies and services)

TANF and CCDF Financial Guide

<https://www.acf.hhs.gov/sites/default/files/occ/fmgapa.pdf>

NOTE: Old guide may still have some good info about cost categories, but a new guide may be coming out soon.



Tribal TANF - FAQ and Definitions

Q: What's the deal with carry-forward funds?

Previously, carry-forward funds (prior grant award/year funds) had to be spent on only on “assistance” or administrative costs associated with providing that assistance.

“Hey Finance Folks, do we have carry forward funds?”



*****AUTHORIZED****	*****PAYMENTS*****	*FUNDS AVAILABLE**
\$1,350,000.00	\$240,634.20	\$1,109,365.80
\$250,000.00	\$250,000.00	1.00
\$750,000.00	\$607,766.72	\$142,233.28
*****AUTHORIZED****	*****PAYMENTS*****	*FUNDS AVAILABLE**
350,000.00	\$1,098,400.92	\$1,251,599.08
350,000.00	\$1,098,400.92	\$1,251,599.08

*DEBITES**	**POSTED**	*SCED* *****AMOUNT*****
N 02/23/2004	02/20/2004 23989	\$15,858.00
N 02/23/2004	02/20/2004 23988	\$24,654.00

All carry forward funds applied to FY2009 - and subsequent years – can be spent on allowable TANF activities without limitation.

NEW Carryforward Funds

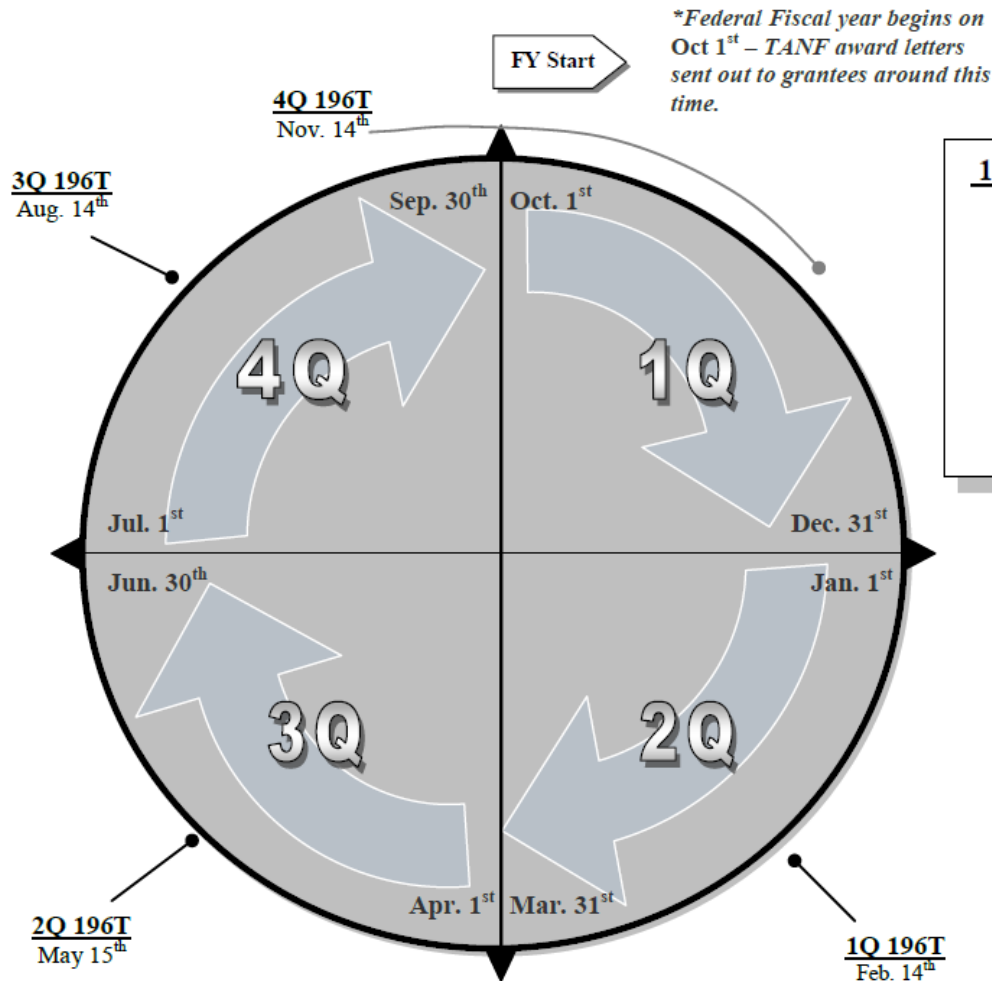
Native Employment Works grantees may reserve and carry forward unobligated NEW fund balances for use in subsequent fiscal years, without fiscal year limitation, beginning with NEW program funds awarded for the period July 1, 1999 – June 30, 2000. Carryover authority for the NEW program is effective for NEW program funds awarded on or after July 1, 1999.

Until June 30, 2007, NEW program funds carried forward for obligation and expenditure in future fiscal years must be used to provide:

- Activities, services, and benefits allowable under the NEW program, consistent with section 412(a)(2)(C) of the Social Security Act and the NEW program regulations at 45 CFR Part 287; and administrative costs associated with providing these activities, services, and benefits; and/or
- “Assistance” as defined for State Temporary Assistance for Needy Families (TANF) programs at 45 CFR 260.31 and/or as defined for Tribal TANF programs at 45 CFR 286.10; and administrative costs associated with providing this assistance.

****NEW program carryover funds also may be used for indirect costs chargeable to the NEW grant under an approved indirect cost agreement.***

TANF Reporting (196T) Cycle




196T (Financial Report) Due Dates:

- 1st QTR - February 14th
- 2nd QTR - May 15th
- 3rd QTR - August 14th
- 4th QTR - November 14th

Federal Fiscal Year

- 1st QTR October 1 – December 31
- 2nd QTR January 1 – March 31
- 3rd QTR April 1 – June 30
- 4th QTR July 1 – September 30

TANF Financial Report – 196T

 U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES ADMINISTRATION FOR CHILDREN AND FAMILIES				
TRIBAL TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) ACF - 196T FINANCIAL REPORT				
TRIBE NAME:	GRANT AWARD YEAR:		SUBMISSION:	
EMPLOYER ID NUMBER (EIN):	REPORT PERIOD:		ORIGINAL <input type="checkbox"/> REVISED <input type="checkbox"/>	
	From: To:		QUARTERLY <input type="checkbox"/> FINAL <input type="checkbox"/>	
REPORTING ITEMS	COLUMN (A) FEDERAL TFAG FUNDS	COLUMN (B) STATE CONTRIBUTED MIE FUNDS	COLUMN (C) TRIBAL FUNDS	COLUMN (D) TANF EMERGENCY FUND
1. TOTAL FEDERAL FUNDS AWARDED	\$	\$		\$
EXPENDITURES ON ASSISTANCE				
2a. Cash Assistance Payments (Basic Assistance)	\$	\$		\$
2b. Other Assistance Expenditures	\$	\$		\$
2c. TOTAL ASSISTANCE EXPENDITURES	\$	\$		\$
EXPENDITURES ON NON-ASSISTANCE				
3a. Administration	\$	\$		\$
3b. Systems	\$	\$		\$
3c. Other Non-Assistance Expenditures	\$	\$		\$
3d. TOTAL NON-ASSISTANCE EXPENDITURES	\$	\$		\$
TOTALS				
4. Total Expenditures	\$	\$		\$
5. Unliquidated Balance	\$			\$
6. Unobligated Balance	\$			\$
7. Tribal Replacement Funds	\$			\$
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: TRIBAL OFFICIAL		TYPED NAME, TITLE		
DATE SUBMITTED:		PHONE NUMBER:		
CONTROL NO. (0174-006)		EXPIRATION DATE: 03/31/2010	EMAIL ADDRESS:	
FORM ACF-196T PAGE 1 OF 1				

NEW – slight differences

- SF-425 Report Form
- Annual Reporting
- Reported in PMS after FY2016 (OLDC for older/carryforward, until expended)

FEDERAL FINANCIAL REPORT				
<small>(Follow form instructions)</small>				
1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency <small>(To report multiple grants, use FFR Attachment)</small>		Page 1 of _____ pages
3. Recipient Organization (Name and complete address including Zip code)				
4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number <small>(To report multiple grants, use FFR Attachment)</small>	6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual
8. Project/Grant Period From: (Month, Day, Year)		To: (Month, Day, Year)	9. Reporting Period End Date (Month, Day, Year)	
10. Transactions			Cumulative	
<i>(Use lines a-c for single or multiple grant reporting)</i>				
Federal Cash (To report multiple grants, also use FFR Attachment):				
a. Cash Receipts				
b. Cash Disbursements				
c. Cash on Hand (line a minus b)				
<i>(Use lines d-o for single grant reporting)</i>				
Federal Expenditures and Unobligated Balance:				
d. Total Federal funds authorized				
e. Federal share of expenditures				
f. Federal share of unliquidated obligations				

NEW REPORTS

Native Employment Works grantees must submit financial reports annually, using Form SF-425, “Federal Financial Report” (FFR), reporting amounts authorized, obligated, and liquidated.

- Each tribe must submit a separate FFR on the status of the funds awarded for each fiscal year that remains outstanding until all of the funds awarded for that year are fully obligated and liquidated (expended).
- Each report covers a separate project period. For example, if a tribe has carryover balance on June 30, 2018 for the project periods that began on July 1, 2015 and July 1, 2016, it must submit three reports: a separate report for each of these program years, as well as for the year that just ended.
- Grantees must submit the final FFR within 90 days of the end of the program year (i.e. no later than September 28) in which the final obligation and liquidation is completed for a project period.
- The annual financial report for the NEW program must be submitted electronically (this announcement was made in December 2016)
- Any remaining reports for awards for FY 2015 or earlier are submitted through the OLDC system.
- Reports for awards for FY 2016 or later are submitted through the HHS Payment Management System (PMS)
- SEE: <https://www.acf.hhs.gov/ofa/resource/new-acf-pi-2018-01>

OLDC

Q: Can TANF “program” people get access to the financial reports?

A: Yes. Yes, they can!



The report method....of the future.

Expenditure Scenarios - Allowability

Allowable expenditures and activities are always associated with The Four Purposes of TANF:



1. Assisting needy families so that children can be cared for in their own homes
2. Reducing the dependency of needy parents by promoting job preparation, work and marriage
3. Preventing out-of-wedlock pregnancies
4. Encouraging the formation and maintenance of two-parent families.

Plans/Revisions

- Overview
- Submission process
- Revisions
- Examples

TANF Plans

- Covers a three years period
- Required elements outlined in **45 CFR Part 286**
- Can be amended at any time during the three year period pursuant to the timeline and process at **45 CFR 286.165**.
- Submission: 120 days prior to **renewal** date
 - Letter of Intent (Signed by appropriate tribal authority)
 - Tribal resolution
 - Plan
- Tip: *Don't forget the 45-day comment period prior to submission of plan renewal. The format is not required –Q: How does your tribe/program open up comments? Tribal newsletter? Article in tribal paper?*

TANF Plans – Quick Reference

*Tribes should also review all regulatory requirements. Nothing in this spreadsheet supersedes requirements listed in regulation or statute.

TRIBAL TANF PLAN REQUIREMENTS

Plan Requirement*	Citation
Time Period Covered by the Plan	45 CFR 286.75(a)
Designated lead Tribal Agency responsible for the delivery of Program services	45 CFR 286.75(b)
Describe the Program goals and the means of measuring progress towards those goals	45 CFR 286.75(a)(5)
Description of geographical service area	45 CFR 286.75(e)
Description of service population	45 CFR 286.75(d)
Description of assistance, services, and activities offered	45 CFR 286.75(a)(2)
If the Tribe will not provide the same services, assistance, and activities in all parts of the service area, indicate any variations	45 CFR 286.75(a)(3)
If the Tribe opts to provide different services to specific populations, including teen parents and individuals who are transitioning off TANF assistance, indicate whether any of these services will be provided and, if so, what services will be provided	45 CFR 286.75(a)(4)
Indicate whether the services, assistance and activities will be provided by the Tribe itself or through grants, contracts or compacts with inter-Tribal consortia, States, or other entities	45 CFR 286.75(c)
Describe the TANF Eligibility Requirements for both Assistance and other support services	45 CFR 286.75(a)(1)
Define: "family" (i.e., family composition), "needy" (i.e., income and resource limits), and "Tribal member family"	45 CFR 286.75(a)(1)

TANF Plans – Quick Ref. (cont.)

Describe the policies around cooperation with Child Support including whether cooperation and/or assignment is required and if assignment, compliance with 286.155	45 CFR 286.75(a)(8) and 286.155
Identifies employment opportunities on and near the service area and how the Tribe will enhance such opportunities	45 CFR 286.75(g)
Assurance of public comment period	45 CFR 286.75(a)(6)
Appeal/dispute resolution process	45 CFR 286.75(a)(7)
Assurance of non-duplication of services and description of means by which the Tribe will ensure duplication does not occur	45 CFR 286.75(f)
Time Limit for Assistance	45 CFR 286.115
Describe any Exceptions to Time Limit	45 CFR 286.115
Describe the Percent of caseload exempt from time limit and justification	45 CFR 286.115 and 286.120
Describe the TANF Work Participation Rate and Hours	45 CFR 286.80
Description of Work Activities	45 CFR 286.80
Describe the TANF Work Participation Exemptions and Justification	45 CFR 286.80
Define: "appropriate child care," "reasonable distance," "unsuitability of informal child care," and "affordable child care"	45 CFR 286.150
Describe the Tribe's Policies for penalties against individuals	45 CFR 286.135
Include assurances/statements that address: Data Collection, Retrocession, Family Violence Option (if applicable), and fiscal accountability provisions	45 CFR 286.245, 45 CFR 286.75(h), 45 CFR 286.140, 45 CFR 286.30
Tribal Resolution(s)	45 CFR 286.70
Attach Assurance SF 424B (Non-construction Programs) and Certifications: Lobbying, Debarment, Tobacco Free Workplace, and Drug Free Workplace	

Plan revisions

- Can be done at any time through plan period (three years).
- FYI - Many tribes incorporate revised plan elements into the regular Renewal submission.
- Changes to service area/population tend to be a bit more complicated and require a period of negotiations (state, federal, and tribal representatives)
 - Longer time period for processing, and determination/approval.

**Revisions are similar to Plan Renewals – process started by a Letter of Intent, Tribal Resolution, and copy of revised Plan (often, accompanied by a description of the proposed changes).*

NEW Plans

- Each NEW program plan generally covers a three-year period. (JUL 1 – JUN 30)
- NEW plan format is left to the discretion of each NEW grantee.
 - If you have NEW grant now, you probably already have a template or preferred format.
- The federal regulations for the NEW program are found at 45 CFR Part 287.
- Can be ACF “direct grant” or consolidated under 477 plans.
- NEW plan revision follow TANF model.

Plan Submission

- 424M Form in OLDC
 - Grant Application, used for the Plan and Annual Reports
 - Need to make sure all info is validate and no errors
- Attachments
 - Multiple or revised versions can be attached

TANF/NEW Annual Report

- Narrative format (e.g. bullet/paragraph)
- Submission: 90 days after end of fiscal year.
- Submission deadline: May 15, 2016
- See: 45 CFR 286.275
- NEW Grant Cycle: JUL 1 – JUN 30
- TANF Annual Report requires seven specified elements
 1. Definition of Work Activities
 2. Description of transitional services for families no longer receiving assistance due to employment
 3. Description of how monthly assistance is reduced when participant refuses to participate in work without good cause Tribal TANF Annual Report Requirements

TANF Annual Report (*cont.*)

4. Average monthly number of child care payments for services through disregards
5. Detailed description of any Non-recurring Short Term Benefits (NRST)
6. Description of procedures to resolve displacement complaints 45 CFR § 286.110
7. Description of applicable Family Violence Option strategies and procedures plus an aggregate figure for total waivers granted

TANF Data Reports

- Quarterly Submission
- Data Reports covered under 45 CFR 286.255
- Submission: 45 days following end of each quarter (Federal Fiscal Year cycle); or day after any holidays.
- Submitted via email.
FTANFTribalDataReport@acf.hhs.gov
- Data Reports used to calculate annual Work Participation Rates.

Work Participation Rates

- WPR calculation description at: 45 CFR 286.85
- Work Participation plan elements required: 286.80
- WPR based on Data Report data
- Errors in uploading or coding will result in erroneous results

Audits – yes, program folks are involved!

- **Single Audit Act of 1984 and Single Audit Act Amendments of 1996 mandate audit requirements for State and Local Governments and Non-Profit Organizations**
- **Entities expending \$750,000 or more in Federal funds in a year**
- **Non-Federal entities that expend less than \$ \$750,000 are exempt however records must be available for review**
- **Performed on an annual basis**
- **Major control over the propriety of expenditures under grants and cooperative agreements**
- **Tests for eligibility, allowable activities and allowable costs**
- ****Audit resolution is major part of TANF program managers duty/responsibility (Key word: Audit Compliance Supplemental)**

Circulars

Guidance to Federal Agencies

2 CFR 200 (**45 CFR 75 – HHS specific**)

Uniform Administrative Requirements, Cost Principles, and Audit Requirements – Federal awards (2014) – Guidance for Federal awards

2 CFR 200 Replaces

- Audit Circulars for:
 - Awards received
 - **A-102** & A-89
 - **A-87**
 - A-50
 - Subawards to universities
 - A-110
 - A-21
 - Subawards to nonprofits
 - A-110
 - A-21

45 CFR Part 75 Replaces

- Cost Principles
 - 2 CFR 215
 - 2 CFR 220
 - **2 CFR 225**
 - 2 CFR 230
- HHS Grants Administration Requirements
 - 45 CFR Part 74
 - **45 CFR Part 92**

Tribal - Before

Additional Resources

- [Uniform Administrative Requirements, Cost Principles, and Audit Requirements](#)
 - **2 CFR Part 200, 45 CFR Part 75**
- [Frequently Asked Questions](#) for New Uniform Guidance at 2 CFR 200 (COFAR/OMB)
- Council on Financial Assistance Reform ([COFAR](#)) website
- [American Institute of Certified Public Accountants \(AICPA\) Government Accounting Quality Center \(GAQC\) website](#)



Q&A/Discussion