

**TRIBAL TANF FINANCIAL
REPORTING FORM
(REVISED FOR ARRA)**

ACF-196T

April 2010

SOURCES OF AUTHORITY

- Tribes that are operating a Tribal TANF Program are required by Title IV-A, Section 412 of the Social Security Act to submit a quarterly Tribal TANF Financial Report.
- TANF Regulations outlined at 45 CFR 286.55 also require the submittal of the quarterly Tribal TANF reports.

SOURCES OF AUTHORITY

- Revisions to the ACF-196T Tribal TANF Reporting form includes an additional column (Column D) for reporting TANF Emergency Contingency Expenditures.
- Tribes receiving TANF Emergency Funds must report on the “ARRA Expenditure 196-T” form located in OLDC.

SOURCES OF AUTHORITY

- Tribal TANF grantees operating an approved demonstration plan under P.L. 102-477 are not required to submit the ACF-196T. These grantees will follow the TANF financial reporting requirements of the Department of Interior.

SOURCES OF AUTHORITY

- Program Instructions were issued for the ACF - 196T Tribal TANF Financial Report dated November 30, 2009, which provides instructions on how to fill out the ACF-196T form. Below is the link to the Policy Instruction.

TANF-ACF-PI-2009-11

<http://www.acf.hhs.gov/programs/ofa/policy/pi-ofa/2009/200911/pi200911.htm>

SOURCES OF AUTHORITY

- Reports can be submitted either by mail or electronically through the Online Data Collection (OLDC).

SOURCES OF AUTHORITY

- Tribes who choose to mail their ACF-196T report are required to send the original copy with original signatures to:

Office of Administration

Division of Mandatory Grants (Tribal TANF)

370 L'Enfant Promenade, S.W. 6th Floor East

Washington, D.C. 20447

SOURCES OF AUTHORITY

- A copy of the ACF-196T must also be sent to the Regional Office where the Tribe is located. Region VIII address:

Department of Health & Human Services
Administration for Children & Families
Region VIII

1961 Stout Street, 9th Floor
Denver, Colorado 80294-3538

Attn: Ramona Favors, Financial Operations Specialists

Fax: (303) 844-1162

SOURCES OF AUTHORITY

- Tribal grantees have the opportunity to electronically submit their ACF-196T through the Online Data Collection (OLDC) system.
- Tribal Lead Agencies that already have OLDC assignments can access the system at:

<https://extranet.acf.hhs.gov/ssi>

SOURCES OF AUTHORITY

- Tribal Lead Agencies who need access to the OLDC system can request the form at:

<https://extranet.acf.hhs.gov/oldcdocs/materials.html>

- The completed OLDC Request Form can be emailed or faxed to their designated Regional contact.. Region VIII contact is:

kathy.rademacher@acf.hhs.gov

Fax (303) 844-3642

SOURCES OF AUTHORITY

- The benefits of submitting ACF-196T reports through the OLDC system:
 - Submittal of reports is real time;
 - Reduces paperwork and allows for quick processing time;
 - Automatically completes required calculation and checks for data entry errors; and
 - Tribes can easily track their reports and have immediate access to current or past reports.

SOURCES OF AUTHORITY

- Quarterly reports must be received by ACF within 45 days after the end of each quarter. For example:
 - 1st quarter in a fiscal year = 10/1-12/31
Report is due February 14th
 - 2nd quarter in a fiscal year = 1/1-3/31
Report is due May 15th
 - 3rd quarter in a fiscal year = 4/1-6/30
Report is due August 14th
 - 4th quarter in a fiscal year = 7/01-9/30
Report is due November 14th

SOURCES OF AUTHORITY

- Tribes that are still expending funds from prior Tribal TANF awards are required to submit a quarterly ACF-196T report for each Federal fiscal year until the Tribe has expended all funds for that award.

The American Recovery and Reinvestment Act of 2009

ARRA

- With the passing of the American Recovery Act of 2009, Tribal grantees can now use Federal TANF funds (including TANF Emergency Funds) for carryover into subsequent years for any allowable TANF benefit or service, i.e., assistance and non-assistance activities.

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■ SELF-EXPLANATION CATEGORIES

- Tribe name: Enter Tribal Name
- Grant Award Year: Enter the fiscal year for the grant award that is being reported.
- Employee ID Number: Enter the Tribes approved EIN #.
- Report Period: Tribes will report the starting and ending quarter dates for each report submitted.

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■ SELF-EXPLANATION CATEGORIES

Submission Box

- **Revised box** should be checked if the report submitted has been revised for the same quarter and within the time allotted.
- **Original box** should be checked if this is the first report of any quarter without any changes to the report.
- **Quarterly box** should be checked if the grant award year listed is still expending funds from a prior year.
- **Final box** should be checked only when the grant award year listed has expended all of their TFAG and TANF Emergency funds.

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- **Line 1: Total Federal Funds Awarded**

Column A (TFAG) – Tribes should only enter the cumulative amount they have received to date if the reporting period is for current year funds. If the report being submitted is for prior year funds, then the Tribe can just list the total amount that has already been awarded and received.

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- Line 1: State Contributed MOE funds

Column B (MOE) - Tribes should only report cumulative MOE funds received from the State to date if the reporting period is for current year funds. If the report being submitted is for prior year funds, then the Tribe can just list the total annual amount that has already been given to Tribes from the State.

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- Line 1: Tribal Funds

Column C (Tribal Funds) – Tribes will only use line 7 to report additional Tribal funds that were expended in the TANF program due to the assessment of a penalty.

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- **Line 1: Total TANF Emergency Funds Awarded**
Column D (TANF Emergency Funds) – Tribes should only enter the cumulative amount of funds received to date if the reporting period is for current year funds. If the report is being submitted for prior year funds, then the Tribe can just list the total amount that has already been awarded and received.

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- EXPENDITURES ON ASSISTANCE

Line 2a: Cash Assistance Payments

Column A, B, & D – List the cumulative expenditures of cash assistance payments made to Tribal TANF recipients.

(45 CFR 286.10)

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■ EXPENDITURES ON ASSISTANCE

Line 2a: Cash Assistance Payments

Examples Include:

- Cash, vouchers, payments that are intended to meet basic needs, such as food, clothing, shelter, utilities, household goods and/or personal care items;
- Conditioned on participation in work experience or community service or any other work activity

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- OTHER EXPENDITURES ON ASSISTANCE

Line 2a: Other Expenditures on Assistance

Columns A, B & D – List the cumulative expenditures for all other TANF assistance payments made to Tribal recipients.

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■ OTHER EXPENDITURES ON ASSISTANCE

Line 2a: Other Expenditures on Assistance

Supportive services to non-employed families for child care and transportation to participate in work activities outlined in the Tribe's TANF plan.

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- EXPENDITURES ON NON-ASSISTANCE

Line 3a: Administration Expenditures

This means cost necessary for the proper administration of the TANF program. List in columns A, B, & D the cumulative total expenditures for administration costs. (45 CFR 286.50).

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■ EXPENDITURES ON NON-ASSISTANCE

Line 3a: Administration Expenditures

The Tribe's administrative cost cap is a negotiated percentage of the total annual TFAG awarded.

- The 1st year a Tribe cannot exceed 35% of the TFAG.
- The 2nd year a Tribe cannot exceed 30% of the TFAG.
- The 3rd year a Tribe cannot exceed 25% of the TFAG.

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■ EXPENDITURES ON NON-ASSISTANCE

Line 3a: Administration Expenditures

- Indirect costs are also part of the Administration cost cap, which is negotiated between the Bureau of Indian Affairs, the Department's Division of Cost Allocation and the Tribes.
- Tribes must include appropriate administrative costs associated with contracts and subcontracts that count towards the negotiated administrative cost caps.

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- EXPENDITURES ON NON-ASSISTANCE
Line 3a: Administration Expenditures

- Administration costs are for the general administration and coordination of the TANF program including contract cost.

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- **EXPENDITURES ON NON-ASSISTANCE**

Line 3a: Administration Expenditures

Examples Include:

- Salaries and benefits and all other direct cost not associated with providing program services to individuals;
- Preparation of program plans, budgets and schedules;
- Fraud and abuse activities;
- Procurement activities;

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- EXPENDITURES ON NON-ASSISTANCE

Line 3a: Administration Expenditures

Examples Include:

- Public Relations;
- Services related to audits, payroll, and personnel;
- Costs for the goods and services required for the administration of the program such as the costs for supplies, equipment, travel, postage, utilities, rental space and maintenance;
- Travel cost for official business;
- Management information system not related to the tracking and monitoring of TANF requirements. (Tribes personnel and payroll system).

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- EXPENDITURES ON NON-ASSISTANCE

Line 3b: System Expenditures

Columns A, B & D – List the cumulative total expenditures for system costs related to information technology and computerization needed for tracking or monitoring.

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- **OTHER NON-ASSISTANCE EXPENDITURES**

Line 3c: Other Non-Assistance Expenditures

List the cumulative expenditures for columns A, B, & D that were not included in lines 3a and 3b

Examples include:

- Work subsidies payments to employers or third parties;
- Costs related to educational and training activities;
- Costs related to work activities or work expenses;
- Expenditures for child care that do not meet the definition of assistance;

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- **OTHER NON-ASSISTANCE EXPENDITURES**

Line 3c: Other Non-Assistance Expenditures

Examples Include:

- Expenditures for transportation activities that do not meet the definition of assistance;
- Expenditures for the Department of Transportation Access to JOBS program;
- Expenditures on contributions to Individual Development Accounts;

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■ OTHER NON-ASSISTANCE EXPENDITURES

Line 3c: Other Non-Assistance Expenditures

Examples Include:

- Expenditures on refundable earned income tax credits paid to families;
- Expenditures on one-time short term benefits to families; and
- Expenditures for prevention of out of wedlock pregnancies activities.

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- TOTALS

Line 4: Total Expenditures

This is the sum of lines 2c & 3d for columns
A, B & D.

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■ TOTALS

Line 5: Unliquidated Balance

Columns A & D – This applies to any current year grant funds that were awarded to the Tribes that meet the definition of an obligation and is obligated in the year in which the Tribes received the funds.

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■ TOTALS

Line 6: Unobligated Balance

Columns A & D - This is the remaining Tribal TANF funds after allowable expenditures have been reported against the Tribal Family Assistance Grant.

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■ TOTALS

Line 7: Tribal Replacement Funds

Column C – list the cumulative total Tribal funds expended in replacement of the TANF program due to the assessment of a penalty.

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■ CERTIFICATION OF REPORT

Reports must be signed by the individual responsible for the expenditure of Federal Tribal TANF funds.

- Signature includes:
 - Printed name;
 - Phone number; and
 - Email address

**ACF-196T TRIBAL TANF
FINANCIAL REPORT**

**REGION VIII CONTACT FOR 196T
FINANCIAL REPORT:**

RAMONA.FAVORS@ACF.HHS.GOV

PHONE: (303) 844-7293

FAX: (303) 844-1162

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QUESTIONS?