[**Instructions for the completion of the ACF-196R Form**](https://acf.gov/sites/default/files/documents/ofa/acf_196r_instructions_tanf_final_jan_2024.pdf)(p. 14)**:**

*Narratives are required for expenditures for categories of Assistance Authorized Solely Under Prior Law, Non-Assistance Authorized Solely Under Prior Law, and Other. Descriptions for these expenditure categories should include information regarding the target population (including estimated size, if available), and the types and amounts of benefits provided. Attachments can be added to the report, as needed.*

**Template 3: Other Expenditures**

USE FOR STATE TRANSFERS TO TRIBAL TANF PROGRAMS AND “OTHER” CATEGORY EXPENDITURES THAT DON’T FIT ANY OTHER 196R CATEGORY

| **Narrative Guidance** | **Template** |
| --- | --- |
| **KEY COMPONENTS**  ✓ Program name and description  ✓ Detailed explanation of why it doesn't fit other categories  ✓ Target population and number served  ✓ Expenditure amounts and breakdown  ✓ Connection to TANF purposes  ✓ *For Transfers to Tribal TANF Programs: What is the funding arrangement?*  ✓ *For All Other Expenditures: What specific services are provided and what are eligibility requirements?*  **GUIDING QUESTIONS**   * Why doesn't this expenditure fit in any other category? * What makes this program unique compared to others? * How does this program support TANF purposes? * What specific population does this program serve? * What specific services or benefits are provided?   **WORD COUNT GUIDANCE**  While there are no word count requirements, narratives should provide adequate detail while remaining clear and concise. For reference, a complete narrative using this template is typically 300-350 words. | **For Transfers to Tribal TANF Programs:**  *[PROGRAM NAME] ($[AMOUNT] expended) provided funding to the [TRIBE NAME(S)] Tribal TANF program during FY [YEAR]. This expenditure represents [DESCRIPTION OF FUNDING ARRANGEMENT — e.g., "supplemental funding to support the Tribe's operation of its own TANF program" or "contracted services provided to Tribal members through an agreement with the State TANF agency"]. This supports TANF purpose(s) [LIST PURPOSE NUMBERS] by [BRIEF EXPLANATION].*  **For All Other Expenditures:**  *[PROGRAM NAME] ($[AMOUNT] expended) provided [BRIEF DESCRIPTION OF PROGRAM] to approximately [NUMBER] [RECIPIENTS] during FY [YEAR].*  *This program does not fit into any other expenditure category on the ACF-196R for the following specific reasons:*   * *(If relevant) It combines elements of [CATEGORY 1] and [CATEGORY 2] in a way that cannot be meaningfully separated* * *(If relevant) It provides [DESCRIBE UNIQUE ASPECT OF PROGRAM] that is not captured in other categories* * *[ANY OTHER REASONS WHY IT DOESN'T FIT ELSEWHERE]*   *The program serves [DETAILED DESCRIPTION OF TARGET POPULATION] and requires participants to meet the following eligibility criteria:*   * *[ELIGIBILITY CRITERION #1]*   *Specific services/benefits provided include:*   * *[SERVICE/BENEFIT #1] ($[AMOUNT])*   *This program supports TANF purpose(s) [LIST PURPOSE NUMBERS] by [EXPLANATION OF HOW PROGRAM SUPPORTS TANF PURPOSES].* |