

2019 TRIBAL TANF SUMMIT  
TRIBAL TANF & NEWP FISCAL  
MANAGEMENT GUIDANCE  
SEPTEMBER 16, 2019

ACF – OFFICE OF GRANTS MANAGEMENT  
ECONOMIC INDEPENDENCE DIVISION

# INTRODUCTIONS AND SPEAKERS

## Speakers:

- ▶ Ramona Favors, Fiscal Operations Specialist, DHHS/ACF/OGM – Denver
- ▶ John Agyemang, Fiscal Operations Specialist, DHHS/ACF/OGM - San Francisco

## Grants Management Officer:

- ▶ Cheryl Pressley, Supervisory Grants Management Specialist, DHHS/ACF/OGM - Atlanta

## Moderator:

- ▶ Sam Stitt, Tribal TANF Program Specialist, Office of Family Assistance, Region 10 – Seattle

# OVERVIEW

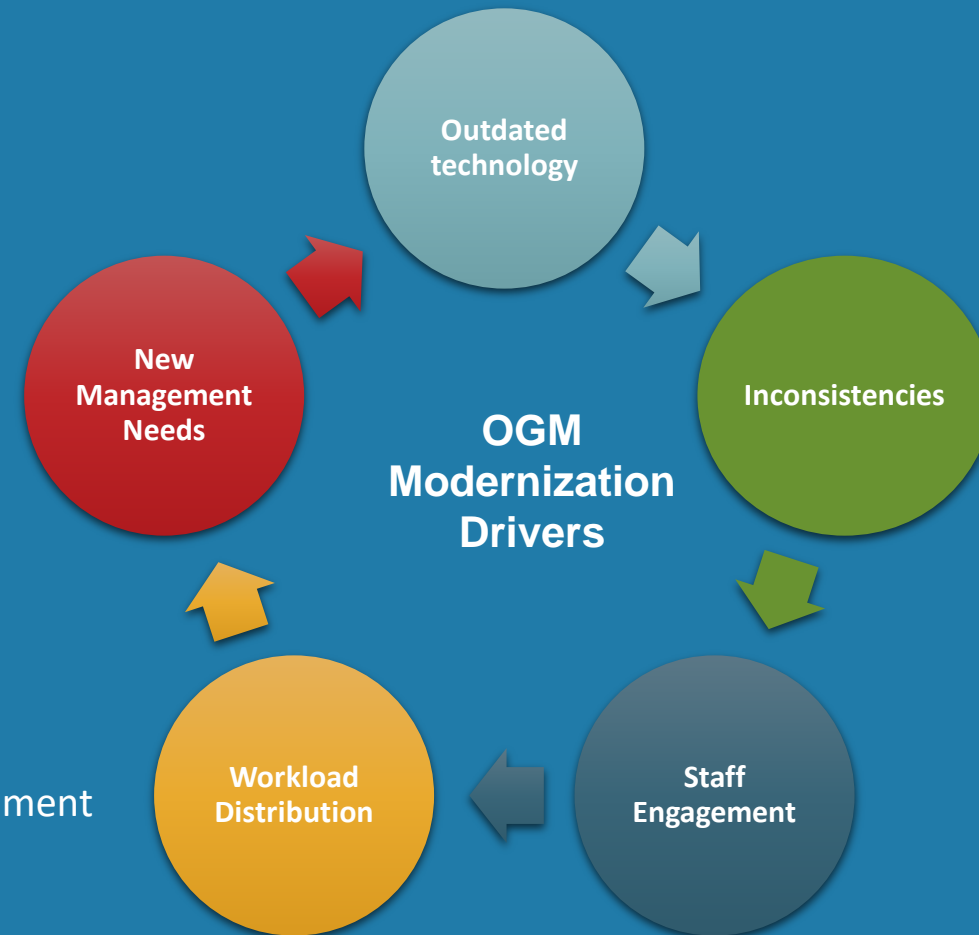
- OGM 2019 Modernization
- OGM, Economic Independence Division Organization Chart
- Tribal TANF and NEW Grants Nationwide, OGM Staffing Assignments
- Funding Awards, Terms and Conditions – General Fiscal Requirements
- Appropriate Use of TANF Funds and Best Practices
- Required Financial Reporting – ACF 196T and Reporting Due Dates
- HHS, Payment Management System

# OVERVIEW, CONT'D

- Online Data Collection (OLDC) System
- Recipients Can Not Supplant Federal Funds
- Availability of Costs
- Administrative Costs
- Indirect Costs
- Procurement Standards
- Prior Written Approval
- Audits, Record Keeping and Record Retention
- Penalties and Sanctions
- Useful Resources and Websites

# Genesis of OGM Modernization Effort

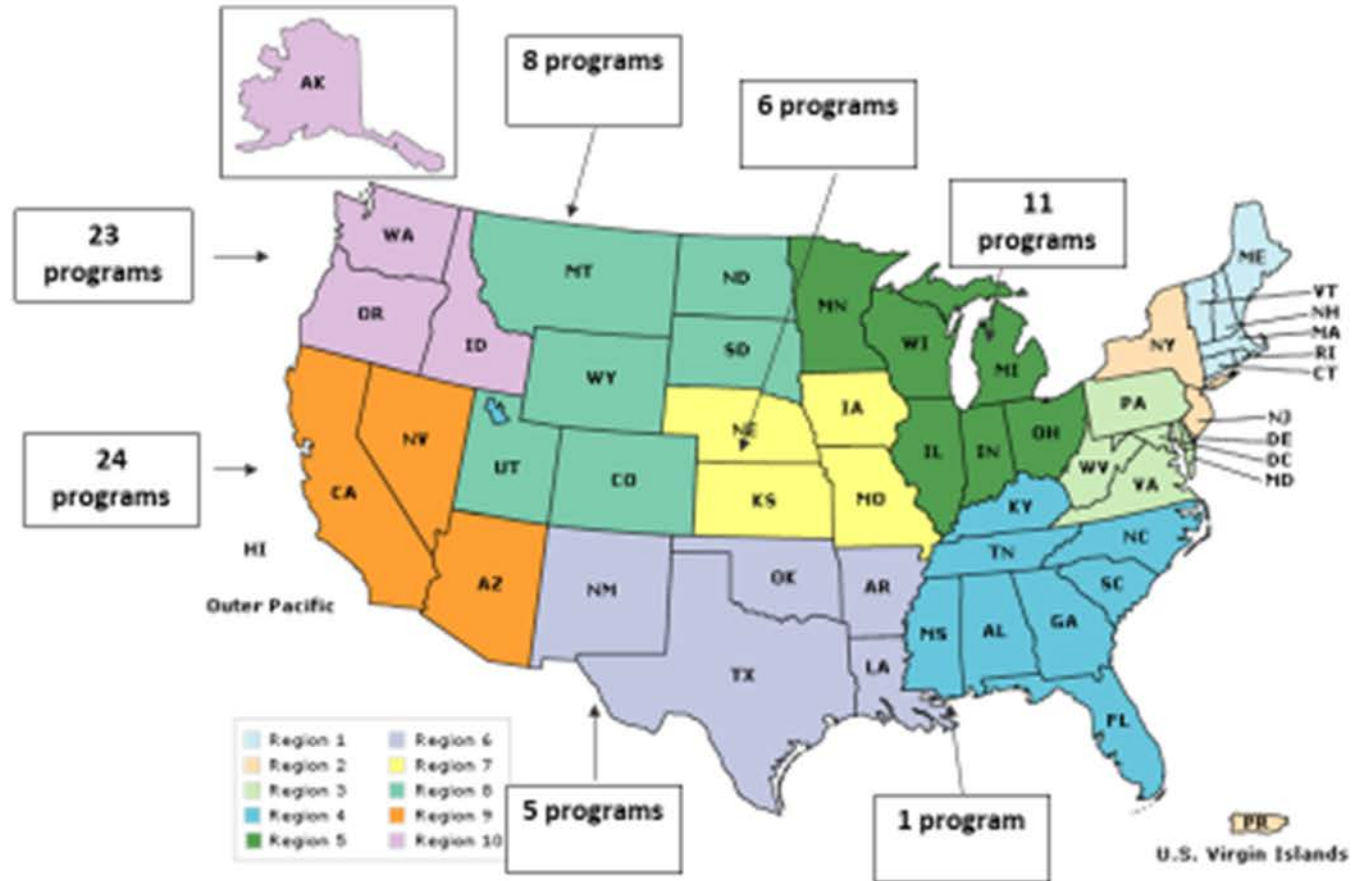
- **ACF Grant Portfolio Overview**
  - Second largest in government
  - Over \$50 Billion annually – spread over 60 programs
- **Need for OGM Modernization**
  - Loss of staff
  - Workload distribution
  - Inconsistent approaches
  - Outdated technology
- **Modernization Scope**
  - Hiring and promotional opportunities
  - New portfolio and staff alignment
  - Systems upgrades
  - Process reengineering
- The new OGM model provides more management flexibility and allows us to adapt to changing conditions or new requirements.



***Our Vision: OGM will be the premier grant-making organization in the federal government***

# Tribal TANF:

74 grantees nationwide totaling funding of \$199,879,061



# Benefits of OGM Modernization



## “One OGM”

- Consistent management of similar grant programs
- Leveraging pockets of excellence across regions
- Knowledge sharing for programs that cross ACF offices
- Nation-wide consistency in roles & work distribution
- Dedicated audit team across all programs



## Staff Development

- Opportunities for advancement
- Workload Balance
- Increased knowledge of programs & opportunity to work across programs
- Better connect grants management work to ACF & program mission



## Relationship Building

- Strategic advice in planning awards & management based on better understanding of program needs
- Informed input to improving systems capability & capacity
- Partner in stewardship of ACF grants with clear lines of authority & accountability
- Collaborate with program offices to timely resolve grantee issues

# New OGM Model: 7 Portfolios

<b>Health Promotion Grants</b>	Support health and healthy development
<b>Family Protection and Resilience Grants</b>	Support child and family safety and security
<b>Economic Independence Grants</b>	Support self sufficiency and independence of individuals and families
<b>Community Strengthening Grants</b>	Support healthy, strong communities
<b>Innovation and Improvement Assistance</b>	For research and demonstration projects; provide training and technical assistance
<b>School Readiness Grants</b>	Support school readiness for young children
<b>Risk Mitigation and Compliance</b>	Audits and Risk Mitigation

**Portfolio Directors**

Health Promotion Grants



Lisa Dammar

Family Protection & Resilience Grants



Janice Caldwell

Economic Independence Grants



Julie Hopkins

Community Strengthening Grants



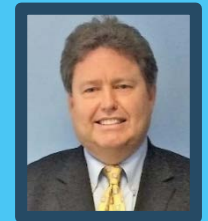
Charisse Johnson

Innovation & Improvement Assistance



Jennifer Richards

School Readiness Grants



Clinton McGrane

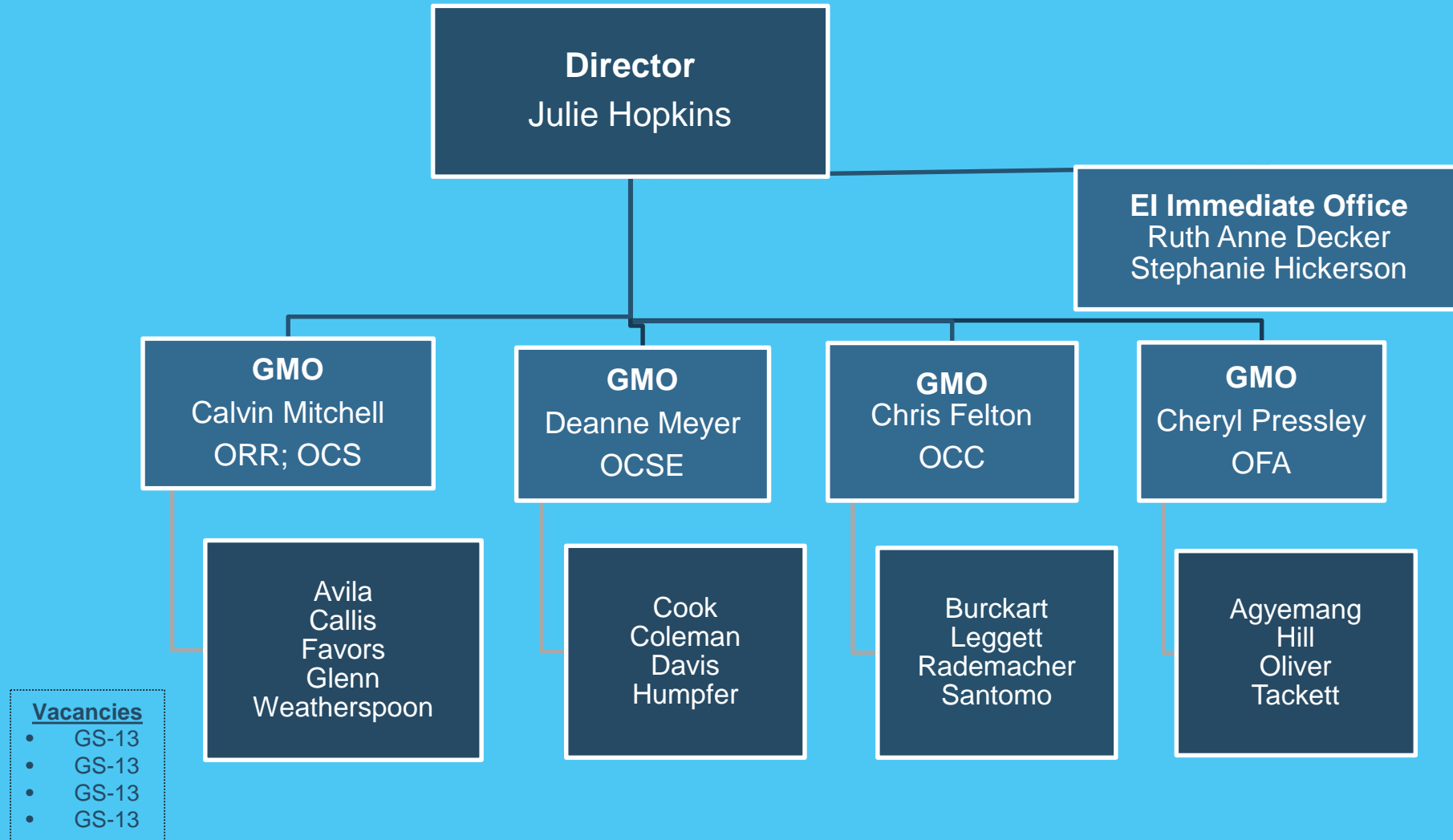
Chief Risk Management Officer



Wes Hogan



# Economic Independence Grants Portfolio



## ASSIGNED FISCAL SPECIALIST – TANF

ACF Region	State located in	Tribe	Grants Specialist
4	North Carolina	NC Eastern Band of Cherokee Indians	Rhonda Hill
5	Minnesota	MN Mille Lacs Band of Ojibwe Indians	Cynthia Leggett
5	Minnesota	MN Red Lake Band of Chippewa	Cynthia Leggett
5	Wisconsin	WI Bad River Band of Lake Superior Chippewa	Michael Callis
5	Wisconsin	WI Forest County Potawatomi Community	Michael Callis
5	Wisconsin	WI Lac Courte Oreilles Band of Lake Superior Chippewa	Paul Humpfer
5	Wisconsin	WI Lac Du Flambeau Band of Lake Superior Chippewa	Paul Humpfer
5	Wisconsin	WI Menominee Indian Tribe	Paul Humpfer
5	Wisconsin	WI Oneida Nation of Wisconsin	Paul Humpfer
5	Wisconsin	WI Red Cliff Band of Lake Superior Chippewas	Paul Humpfer
5	Wisconsin	WI Sokaogon Chippewa	Paul Humpfer
5	Wisconsin	WI Stockbridge-Munsee	Paul Humpfer
6	New Mexico	NM Pueblo of Zuni	Kenton Cook
6	New Mexico	NM Santo Domingo	Kenton Cook
6	Oklahoma	OK Muscogee Creek Nation	Kenton Cook
6	Oklahoma	OK Osage Nation	Kenton Cook
7	Kansas	KS Prairie Band	Demichia Davis
7	Nebraska	NE Omaha Tribe	Ana Avila
7	Nebraska	NE Santee Sioux	Ana Avila
7	Nebraska	NE Winnebago	Ana Avila
8	Montana	MT Blackfeet Tribe	Kathy Rademacher
8	Montana	MT Chippewa Cree Tribe of The Rocky Boy Res	Kathy Rademacher
8	Montana	MT Confederated Salish and Kootenai Tribes	Kathy Rademacher
8	Montana	MT Fort Belknap Indian Community	Kathy Rademacher
8	South Dakota	SD Sisseton-Wapheton Oyate	Kathy Rademacher
8	Wyoming	WY Eastern Shoshone	Ramona Favors
8	Wyoming	WY Northern Arapaho Tribe (starting 7-1-19 TANF* NEW*)	Ramona Favors

## ASSIGNED FISCAL SPECIALIST – TANF, CONT'D

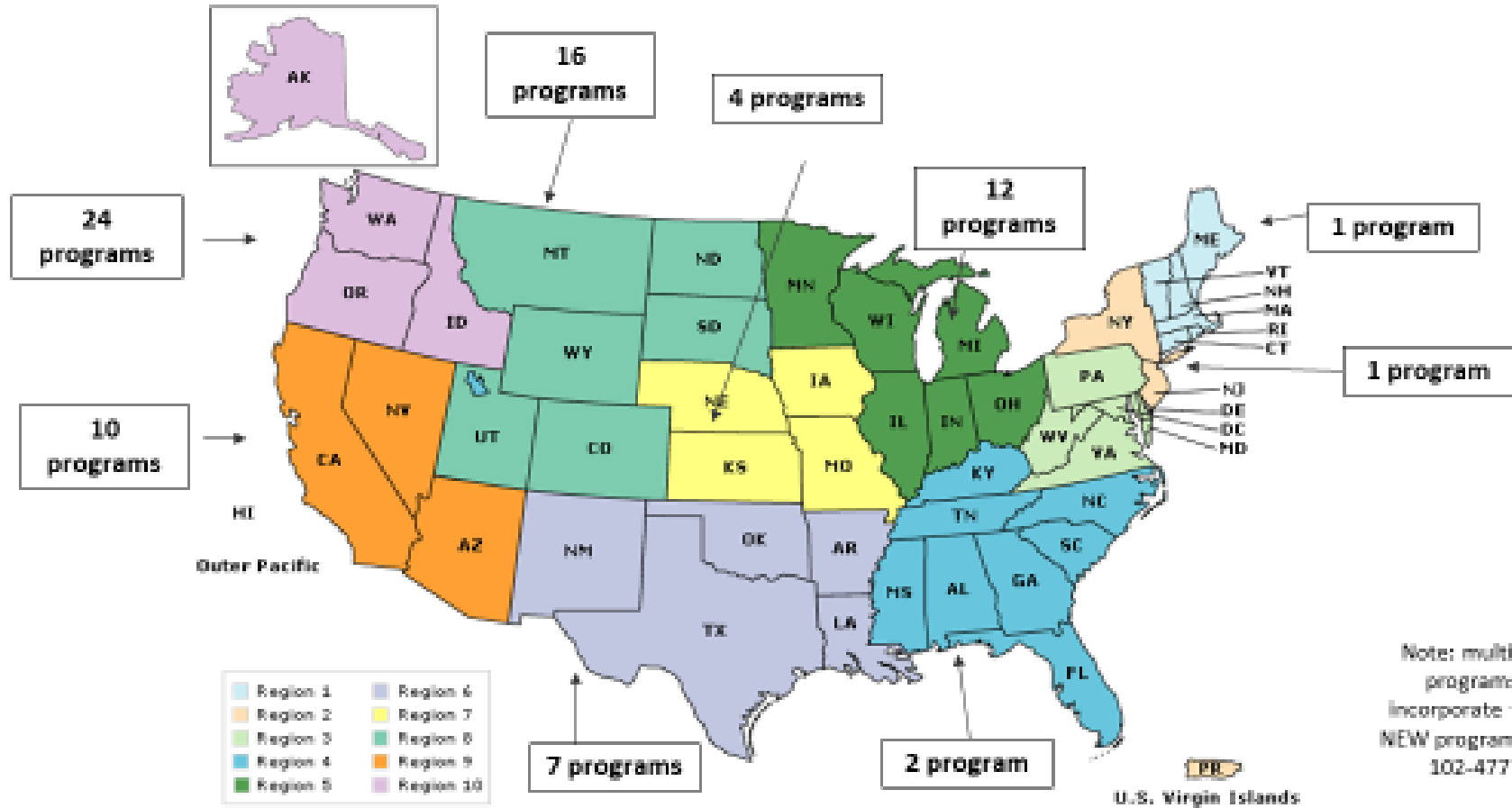
ACF Region	State located in	Tribe	Grants Specialist
9	Arizona	AZ Hopi Tribe	John Agyemang
9	Arizona	AZ Navajo Nation (AZ-MN-UT)	John Agyemang
9	Arizona	AZ Pascua Yaqui Tribe	John Agyemang
9	Arizona	AZ Salt River Pima Res.	John Agyemang
9	Arizona	AZ San Carlos Apache	John Agyemang
9	Arizona	AZ White Mountain Apache	John Agyemang
9	California	CA Federated Indians of Graton Rancheria	Anjal Coleman
9	California	CA Hoopa Valley	Ramona Favors
9	California	CA Karuk Tribe	Anjal Coleman
9	California	CA Morongo Band of Mission Indians	Rhonda Hill
9	California	CA North Fork Rancheria	Rhonda Hill
9	California	CA Owens Valley	Anjal Coleman
9	California	CA Pechanga Band of Luiseno Indian Tribe	Michael Callis
9	California	CA Robinson Rancheria	Michael Callis
9	California	CA Round Valley Indian Tribe	Michael Callis
9	California	CA Scotts Valley Band of Pomo Indians	Nicole Oliver
9	California	CA Shingle Springs Rancheria	Nicole Oliver
9	California	CA So CA Tribal Chiefs	Nicole Oliver
9	California	CA Soboba Band of Luiseno Indians	Nicole Oliver
9	California	CA Tolowa Dee-ni' (aka Smith River Rancheria)	Rhonda Hill
9	California	CA Torres Martinez Desert Cahuilla Indians	Rhonda Hill
9	California	CA Tuolumne Me-Wuk Tribal Council	Rhonda Hill
9	California	CA Yurok Tribe	Nicole Oliver
9	Nevada	NV Wahoo Tribe of Nevada & California	Ramona Favors
10	Alaska	AK Association of Village Council Presidents	Craig Tackett
10	Alaska	AK Bristol Bay Native Assoc	Craig Tackett
10	Alaska	AK Central Council Tlingit and Haida	Craig Tackett

## ASSIGNED FISCAL SPECIALIST – TANF, CONT'D

ACF Region	State located in	Tribe	Grants Specialist
10	Alaska	AK Cook Inlet	Craig Tackett
10	Alaska	AK Kodiak Area Native Assoc	Craig Tackett
10	Alaska	AK Maniilaq Association	Craig Tackett
10	Alaska	AK Tanana Chiefs	Craig Tackett
10	Idaho	ID Coeur d'Alene	Qiana Glenn
10	Idaho	ID Nez Perce	Qiana Glenn
10	Idaho	ID Shoshone-Bannock Tribes	Qiana Glenn
10	Oregon	OR Confederated Tribes of Siletz	Ramona Favors
10	Oregon	OR Klamath	Qiana Glenn
10	Washington	WA Colville	Rhonda Hill
10	Washington	WA Lower Elwha	Rhonda Hill
10	Washington	WA Lummi	Rhonda Hill
10	Washington	WA Nooksack	Merrill Burckart
10	Washington	WA Port Gamble S'Klallam	Anthony Santomo
10	Washington	WA Quileute	Merrill Burckart
10	Washington	WA Quinault	Merrill Burckart
10	Washington	WA South Puget Intertribal Planning Organization (SPIPA)	Craig Tackett
10	Washington	WA Spokane	Anthony Santomo
10	Washington	WA Tulalip Tribes	Anthony Santomo
10	Washington	WA Upper Skagit	Craig Tackett

# Tribal NEW:

78 grantees nationwide totaling funding of \$7,535,110



# ASSIGNED FISCAL SPECIALIST – NEW

ACF Region	State located in	Tribe	Grants Specialist
1	Maine	ME Penobscot Indian Nation	Michael Callis
2	New York	NY Seneca Nation of New York	Ana Avila
4	Mississippi	MS Mississippi Choctaw	Nicole Oliver
4	North Carolina	NC Eastern Band of Cherokee Indians	Rhonda Hill
5	Michigan	MI Sault Ste Marie Tribe of Chippewa	Cynthia Leggett
5	Minnesota	MN Chippewa. Minnesota	Cynthia Leggett
5	Minnesota	MN Leech Lake Reservation	Cynthia Leggett
5	Minnesota	MN Mille Lacs Band of Chippewa	Cynthia Leggett
5	Minnesota	MN Red Lake Band of Chippewa	Cynthia Leggett
5	Minnesota	MN White Earth Res (aka Band of Chippewa)	Cynthia Leggett
5	Wisconsin	WI Forest County Potawatomi Community	Michael Callis
5	Wisconsin	WI Ho-Chunk Nation	Michael Callis
5	Wisconsin	WI Lac Courte Oreilles Band of Lake Superior Chippewa	Paul Humpfer
5	Wisconsin	WI Menominee Indian Tribe	Paul Humpfer
5	Wisconsin	WI Oneida Nation of Wisconsin	Paul Humpfer
5	Wisconsin	WI Sokaogon Chippewa	Paul Humpfer
6	New Mexico	NM Mescalero Apache Tribe	Nancy Oliver
6	Oklahoma	OK Cheyene Arapho	Anjal Coleman
6	Oklahoma	OK Chickasaw Nation	Anjal Coleman
6	Oklahoma	OK Commanche	Anjal Coleman
6	Oklahoma	OK InterTribal Council	Anjal Coleman
6	Oklahoma	OK Sac and Fox Nation	Anjal Coleman
7	Kansas	KS Kickapoo	Demichia Davis
7	Nebraska	NE Omaha Tribe	Ana Avila
7	Nebraska	NE Santee Sioux	Ana Avila
7	Nebraska	NE Winnebago	Ana Avila
8	Montana	MT Assiniboine & Sioux (Fort Peck)	Kathy Rademacher

## ASSIGNED FISCAL SPECIALIST – NEW, CONT'D

ACF Region	State located in	Tribe	Grants Specialist
8	Montana	MT Blackfeet Tribe	Kathy Rademacher
8	Montana	MT Chippewa Cress Tribe of The Rocky Boy Res	Kathy Rademacher
8	Montana	MT Confederated Salish and Kootenai Tribes	Kathy Rademacher
8	Montana	MT Crow Indian Tribe	Kathy Rademacher
8	Montana	MT Northern Cheyenne Tribe	Kathy Rademacher
8	North Dakota	ND Spirit Lake Nation	Ramona Favors
8	North Dakota	ND Standing Rock Sioux Tribe	Ramona Favors
8	North Dakota	ND Three Affiliated Tribes (Fort Berthold)	Ramona Favors
8	North Dakota	ND Turtle Mountain Band of Chippewa Indians	Ramona Favors
8	South Dakota	SD Cheyenne River Sioux Tribe	Kathy Rademacher
8	South Dakota	SD Lower Brule Sioux Tribe	Kathy Rademacher
8	South Dakota	SD Oglala Sioux Tribe, Pine Ridge	Kathy Rademacher
8	South Dakota	SD Rosebud Sioux Tribe	Kathy Rademacher
8	South Dakota	SD Sisseton-Wapheton Oyate	Kathy Rademacher
8	Wyoming	WY Eastern Shoshone	Ramona Favors
8	Wyoming	WY Northern Arapaho Tribe (Starting 7-1-19 TANF NEWP*)	Ramona Favors
9	Arizona	AZ Cocopah Indian Tribe	John Agyemang
9	Arizona	AZ Gila River Indian Community	John Agyemang
9	Arizona	AZ Hualapai Tribe	John Agyemang
9	Arizona	AZ Navajo Nation (AZ-MN-UT)	John Agyemang
9	Arizona	AZ Pascua Yaqui Tribe	John Agyemang
9	Arizona	AZ Salt River Pima Res.	John Agyemang
9	Arizona	AZ Tohono O'odham Nation	John Agyemang
9	California	CA California Indian Manpower Consortium	Anjal Coleman
9	California	CA Karuk Tribe	Anjal Coleman
9	Nevada	NV Shoshone-Paiute Tribes of the Duck Valley Reserv	Ramona Favors
10	Alaska	AK Aleutian Pribilof Islands Assoc	Craig Tackett

## ASSIGNED FISCAL SPECIALIST – NEW, CONT'D

ACF Region	State located in	Tribe	Grants Specialist
10	Alaska	AK Association of Village Council President	Craig Tackett
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10	Alaska	AK Chugachmiut	Craig Tackett
10	Alaska	AK Cook Inlet	Craig Tackett
10	Alaska	AK Kawerak	Craig Tackett
10	Alaska	AK Kodiak Area Native Assoc	Craig Tackett
10	Alaska	AK Metlakatla Indian Community	Craig Tackett
10	Alaska	AK Tanana Chiefs	Craig Tackett
10	Idaho	ID Coeur d'Alene	Qiana Glenn
10	Idaho	ID Nez Perce	Qiana Glenn
10	Oregon	OR Confederated Tribes of Siletz	Ramona Favors
10	Washington	WA Colville	Rhonda Hill
10	Washington	WA Lummi	Rhonda Hill
10	Washington	WA Makah Tribe	Anthony Santomo
10	Washington	WA Nooksack	Merrill Burchart
10	Washington	WA Northwest Indian College	Anthony Santomo
10	Washington	WA Puyallup	Anthony Santomo
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10	Washington	WA South Puget Intertribal Planning Organization (SPIPA)	Craig Tackett
10	Washington	WA Stillaguamish	Craig Tackett
10	Washington	WA Swinomish	Craig Tackett
10	Washington	WA Tulalip Tribes	Anthony Santomo
10	Washington	WA Upper Skagit	Craig Tackett
10	Washington	WA Yakma	Craig Tackett



# FUNDING AWARDS

TANF funds are available to grantees each year soon after October 1, which is the beginning of the federal fiscal year (FFY).

A Tribe may continue to use amounts awarded, [without fiscal year limitation](#), and may use the funds for any of the purposes of TANF and to provide any assistance, benefits, and services allowed under the Tribal TANF regulations and/or defined in the ACF-approved TANF plan. [Use the earliest funds available first.](#)

The notice of grant award will specify the following:

- ▶ Appropriation: The grant award number;
- ▶ CAN: The Common Accounting Number that identifies the funds;
- ▶ Allotment: The total funding amount awarded to the grantee for the fiscal year;
- ▶ This Action: The funding amount being obligated to the grantee as a result of this notice (the amount made available in the Payment Management System); and
- ▶ Cumulative: The cumulative funding amount obligated so far this fiscal year.

# FUNDING AWARDS - 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).
- ▶ By accepting the grant award, TANF grantees agree to comply with the terms and conditions that accompany the grant award letter. TANF terms and conditions are also available on the ACF website, <https://www.acf.hhs.gov/grants/mandatory-formula-block-and-entitlement-grants#chapter-6>.
- ▶ Failure to comply with these terms and conditions may result in the loss of federal funds and may be considered grounds for suspension or termination of the grant.

# APPROPRIATE USE OF TANF FUNDS

Provide assistance to needy families so that children may be cared for in their own homes or in the homes of relatives.

Reduce the dependency of needy parents by promoting job preparation, work and marriage.

Prevent and reduce the incidence of out-of-wedlock pregnancies.

Encourage the formation and maintenance of two-parent families.

\*Any costs charged to the TANF program must be necessary, reasonable, and allocable to the program to accomplish the purposes

# REQUIRED FINANCIAL REPORTING

## ACF-196T

TANF funds must be accounted for on the ACF-196T form QUARTERLY until all funds are expended for that grant year.

Quarterly reports must be received by ACF within 45 days after the end of each quarter. Reports must be submitted electronically in **OLDC**.

One report is submitted for each open grant year; thus, the grantee may be responsible for submitting multiple separate financial reports quarterly and electronically through **OLDC** even if no funds have been expensed or drawn.

TANF grantees are responsible for reviewing, on a **quarterly** basis, the drawdowns made for TANF and for submitting a quarterly Federal Cash Transaction Report (FCTR). Even if grantees do not expend or draw funds in a given quarter, they must still submit a FCTR quarterly report.

Cumulative quarterly PMS reports should be **reconciled** with the ACF-196T at the end of each quarter to **ensure that all liquidated funds have been drawn down**. Late filing may result with a hold placed on the account.

# REPORTING DUE DATES

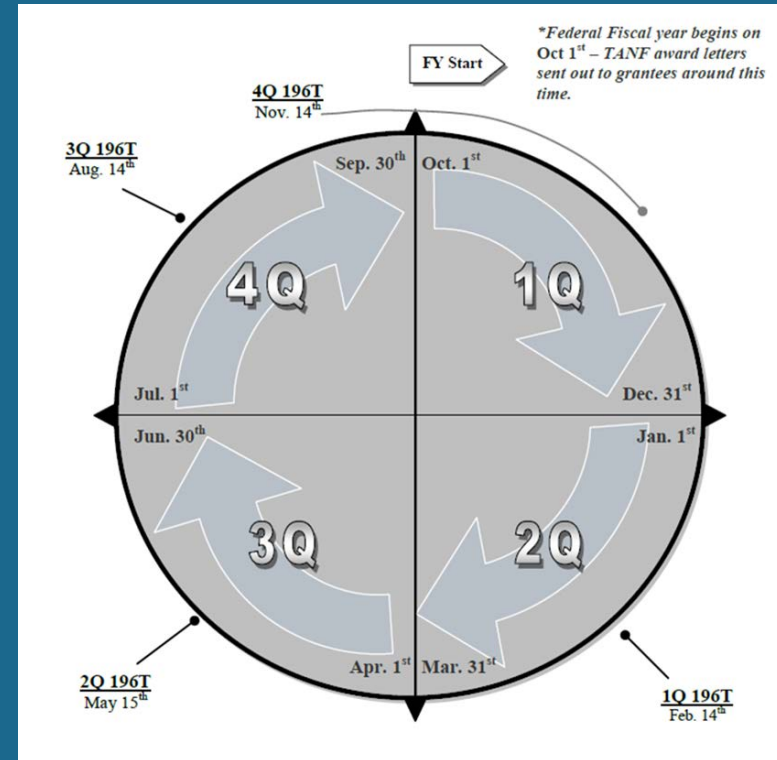
- ▶ The ACF-196T is submitted electronically in OLDC.
- ▶ Completed forms must be received by ACF within 45 days after the end of each quarter.
- ▶ Reports are due by February 14th, May 15th, August 14th, and November 14th.

## Federal Fiscal Year

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

## 196T (Financial Report) Due Dates:

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



# TANF REPORTING CYCLE

# PSC | Payment Management System

[LOGIN](#) [REQUEST ACCESS](#) [HOMEPAGE](#)

## Secure PMS Login







**Username:**

**Password:**

For more information or assistance please contact us at 1-877-614-5533 or [PMSSupport@psc.hhs.gov](mailto:PMSSupport@psc.hhs.gov).

# Grant Recipients

The Payment Management System (PMS) is a tool to help grant recipients draw down funds and file the Federal Financial Report (FFR) . Primary responsibilities include: Executing awards; Maintaining minimum federal cash on hand by requesting funds from the Payment Management System only for immediate disbursement (3 business days) and reimbursement unless otherwise specified in your Notice of Award; Reporting cash disbursements to the Payment Management System and Maintaining your accounting records.

 <a href="#">Find your PMS Liaison Accountant</a>	 <a href="#">Request Access to PMS</a>	 <a href="#">Change User Access</a>
 <a href="#">Add or Change Banking</a>	 <a href="#">Return your Funds &amp; Interest</a>	 <a href="#">PMS User Guide</a>

**SYSTEM ALERTS!**

**3/14/2019 Two-Factor Authentication**  
The requirement for Two Factor Authentication will be rolled out in phases starting March 25, 2019. All PMS users will be required to use Two-Factor Authentication to log into PMS. **For additional information.**

**3/14/2019 New Features to the FFR**  
New features added to the March 31, 2019 SF-425 Federal Financial Report (formally Financial Status Report). **For more information on these features.** [MORE ▶](#)

**BUSINESS INFORMATION**

**8/21/2019 - REPORT: Third Quarter FCTR Now Available**  
The Federal Financial Report is available for the





TRAINING RESOURCES:

[Best Practices](#)

[PMS User Guide](#)

TRAINING SESSIONS:

[Registration Information](#)

[Awarding Agency Training](#)

[Grant Recipient Training](#)

## Grant Recipient Training

In this two-hour session, attendees will learn how to:

- Access PMS
- Complete a payment request
- Perform APEX inquiries
- Run report requests
- Complete the Federal Financial Report (FFR)

In addition, the session includes a highly interactive question and answer period at the conclusion of the webinar.

## Domestic Webinar Training

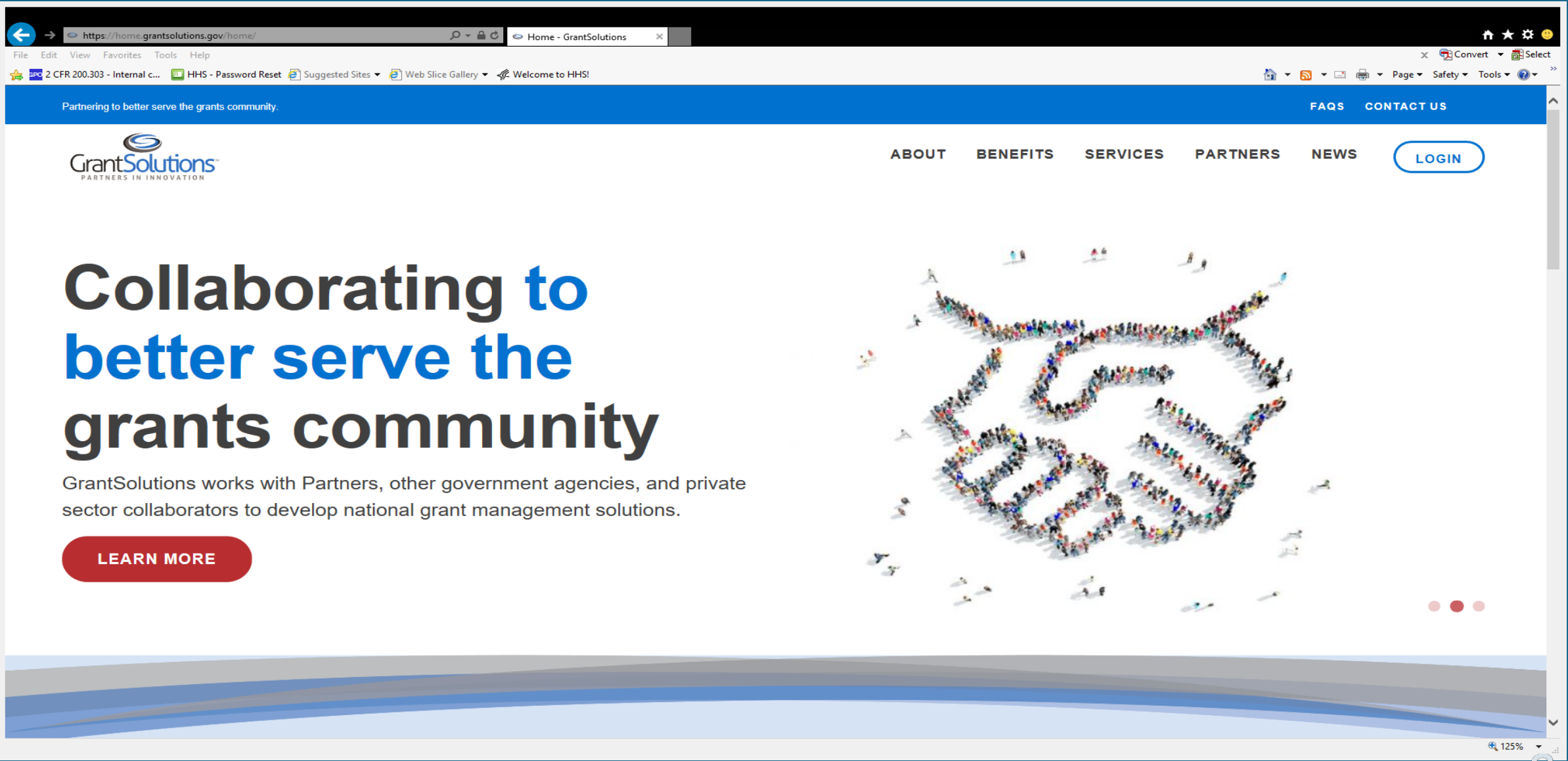
### Schedule (U.S. Eastern Time)

- Wednesday, October 16, 2019 – 3 to 5 p.m. - [Register here](#)
- Wednesday, October 23, 2019 – 1 to 3 p.m. - [Register here](#)
- Wednesday, November 13, 2019 – 3 to 5 p.m. - [Register here](#)

## International Webinar Training

### Schedule (U.S. Eastern Time)

- Wednesday, November 13, 2019 – 6 - 8 a.m. - [Register here](#)



# GRANT SOLUTIONS

## ON-LINE DATA COLLECTION - OLDC

- ▶ Convenient electronic method to submit Report Forms quickly and timely over Extranet (secure Internet site)
- ▶ New forms are added and form modifications made continuously
- ▶ On-screen definitions and tips for every field
- ▶ Easy Access to the web - <https://extranet.acf.hhs.gov/oldcdocs/materials.html>
- ▶ Support team personnel are available at [app\\_support@acf.hhs.gov](mailto:app_support@acf.hhs.gov) or 866-577-0771 Monday through Friday 8 a.m. to 6 p.m. EST to assist in support issues for OLDC customers
- ▶ Use the OLDC "E-xperience" online training anytime and anyplace by going to <https://extranet.acf.hhs.gov/oldcdocs/index.htm>

All you need is a User ID and Password to get started

<u>JOB TYPE</u>	<u>DEFAULT ROLES</u>
Grant Administrator	All roles
Data Entry	Initialize, Edit/Save, Validate, View/Print Grant Form, Add File Attachments
Authorized Official and Grant Director	Certify with Signature Authority, View/Print Grant Forms
View-Only	View/Print Grant Forms

# GRANT SOLUTIONS ON-LINE DATA COLLECTION - OLDC

Home - GrantSolutions | GrantSolutions Center of | ACF Online Data Collectio

Secure | https://oldc.grantsolutions.gov/oldcwb/formengine/granteeselection2.do?menuid=600

Apps | Settings | New Tab | Home - GrantSolutio | Home | ACF Connect

**On-Line Data Collection** Administration for Children & Families  
Name: Craig Tackett  
Last Login: 03/14/2019 12:53:57 PM  
Help / FAQ  
End OLDC

OLDC Home | Form Selection

### Form Selection

**Program Name:** Temporary Assistance for Needy Families

**Grantee Name:** WA [1 910838085 A2] (1999-2050) WA Lower Elwha

**Report Name:** ARRA - Expenditure (Tribes Only) (ACF - 196T)

**Funding / Grant Period:** 10/01/2017 - 09/30/2031 TANF (18PPWATANF)

Show 15 entries Search:

Reporting Period	Type	Report Status	Actions
01/01/2019 - 03/31/2019	Quarterly		+
10/01/2018 - 12/31/2018	Quarterly	Saved -- Validated	
07/01/2018 - 09/30/2018	Quarterly	Saved -- Validated	
04/01/2018 - 06/30/2018	Quarterly	Submission Accepted by RO	
01/01/2018 - 03/31/2018	Quarterly	Submission Accepted by RO	
10/01/2017 - 12/31/2017	Quarterly	Submission Accepted by RO	

Web Accessibility | Privacy and Security Notice | Freedom of Information Act | Disclaimers | Feedback

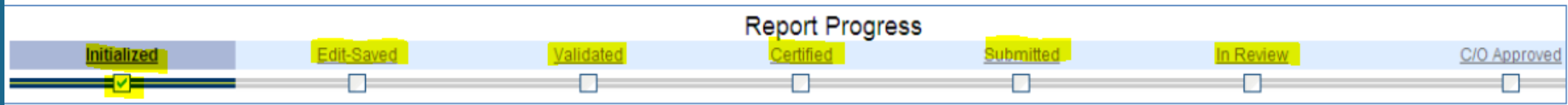
HHS | ACF  
6.12.0  
02/27/2019

# Report Form: Validate

- Once data is entered and saved, the form must be validated. Validate checks the form for errors
  - **Saved -- Validated:** There are no errors and the form is ready to be certified
  - **Validated -- with Warnings:** The report form is saved and validated and there are some errors on the saved form. However, these errors are allowable and the report may still be submitted
  - **Saved with Errors:** An error message appears at the top of the form. Reports with errors cannot be certified and have the status “Saved with Errors”. Errors must be corrected

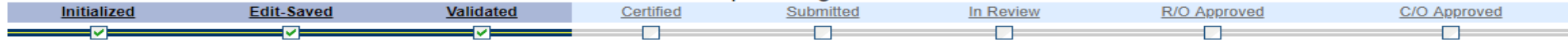
# Report Form: Initialize

- The **Progress bar** is a useful tool for visually displaying the current status of the Report Form
- Indicates the steps that have already been finished as well as the steps that need to be taken in order to complete the submission process
  - **Grantee Statuses:** Initialized, Edit-Saved, Validated, Certified, and Submitted
  - **Federal Statuses:** In Review and C/O Approved



Program Name: Temporary Assistance for Needy Families  
Grantee Name: WA Quileute  
Report Name: ACF-196T: TANF ARRA Financial Report  
Funding/Grant Period: 10/01/2017 - 09/30/2031 TANF (18RCWATANF)  
Report Period: 07/01/2018 - 09/30/2018  
Report Status: Saved -- Validated

Report Progress



[Save](#)   [View/Add Attachments](#)   [Validate](#)   [Certify](#)   [Print](#)

<b>Tribe:</b> WA Quileute	<b>Grant Award Year:</b> 2018	<b>Submission:</b> <input checked="" type="radio"/> Original <input type="radio"/> Revised	<b>Report Type:</b> <input checked="" type="radio"/> Quarterly <input type="radio"/> Final
<b>Employer ID Number (EIN):</b> 1910761286A1	<b>Reporting Period From:</b> 07/01/2018	<b>Reporting Period To:</b> 09/30/2018	

Expenditures

Reporting Items	Column (A) Federal TTAG Funds	Column (B) State Contributed MOE funds	Column (C) Tribal Funds	Column(D) American Recovery & Reinvestment Act ARRA FUNDS
<b>1. TOTAL FEDERAL FUNDS AWARDED</b>	\$749,462	\$0		\$0
<b>Expenditures on Assistance</b>				
2a. Cash Assistance Payments	\$0	\$0		\$0
2b. Other Assistance Expenditures	\$0	\$0		\$0
<b>2c. TOTAL ASSISTANCE EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
<b>Expenditures on Non-Assistance</b>				
3a. Administration	\$0	\$0		\$0
3b. Systems	\$0	\$0		\$0
3c. Other Non-Assistance Expenditures	\$0	\$0		\$0
<b>3d. TOTAL NON-ASSISTANCE EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
<b>Totals</b>				
<b>4. Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>



# RECIPIENTS MAY NOT SUPPLANT FEDERAL FUNDS

- Supplant means to “replace” or “take the place of.”
- HHS defines supplant as a form of MOE requirement that specifies federal funds received may not be used to replace state, local, or agency funds with federal funds. Existing funds for a project and its activities *may not* be replaced by federal funds and reallocated for other organizational expenses.
- Tribal Family Assistance Grant funds may not be used to contribute to or to subsidize non-TANF programs. Source: [45 CFR Part 286.45](#)

# AVAILABILITY OF FUNDS

When submitting financial reports, grantees must be able to provide information on the unobligated balance of federal funds and the unliquidated balance.

The **unobligated** balance is defined as the portion of the funds awarded by ACF that has not been obligated by the grantee, and is determined by deducting the total obligations from the total funds awarded.

The **unliquidated** obligations are any obligations that have not yet been paid with the grant funds.

*Obligations* means the amounts of orders placed, contracts and sub-grants awarded, goods and services received, and similar transactions during a given period that will require payment by the grantee during the same or a future period.

*Liquidations* (or expenditures) means charges made to the project or program, whether reported on a cash or accrual basis.

# ACF 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: From:		ORIGINAL [ ] or REVISED [ ] QUARTERLY [ ] or FINAL [ ]	
REPORTING ITEMS	COLUMN (A) FEDERAL TFAG FUNDS	COLUMN (B) STATE CONTRIBUTED MOE FUNDS	COLUMN (C) TRIBAL FUNDS		
<b>1. TOTAL FEDERAL FUNDS AWARDED</b>	\$	\$			
<b>EXPENDITURES ON ASSISTANCE</b>					
2a. Cash Assistance Payments	\$	\$			
2b. Other Assistance Expenditures	\$	\$			
<b>2c. TOTAL ASSISTANCE EXPENDITURES</b>	\$	\$			
<b>EXPENDITURES ON NON-ASSISTANCE</b>					
3a. Administration	\$	\$			
3b. Systems	\$	\$			
3c. Other Non-Assistance Expenditures	\$	\$			
<b>3d. TOTAL NON-ASSISTANCE EXPENDITURES</b>	\$	\$			
<b>TOTALS</b>					
4. Total Expenditures	\$	\$			
5. Unliquidated Balance	\$				
6. Unobligated Balance	\$				
7. Tribal Replacement Funds	\$		\$		
<b>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</b>					
SIGNATURE: TRIBAL OFFICIAL			TYPED NAME, TITLE		
DATE SUBMITTED:			CONTROL NO. 0970-0345		PHONE NUMBER:
FORM ACF-196T PAGE 1 OF 1			EXPIRATION DATE: 02/29/2020		EMAIL ADDRESS:



# 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 maximum:

35% for the first grant  
30% for the second grant  
25% for the third and subsequent grants  
(Reference 45 CFR section 286.50)

# ADMINISTRATIVE COSTS

The Tribe's administrative cost cap applies to the Total TFAG awarded.

The Tribe's administrative cost cap must be within the negotiated administrative cost cap as described in 45 CFR section 286.50.

Tribes were notified of their negotiated administrative cost cap by the Division of Tribal Services, ACF. Based on the nature or function of the contract, Tribes must include appropriate **administrative costs** associated with contracts and subcontracts that count towards the negotiated administrative cost caps. After the first 3 years, this is normally **25% maximum**.

# INDIRECT COST RATE NEGOTIATIONS

## 45 CFR, PART 286.55

- ▶ Indirect costs rate (IDCR) agreements are negotiated between the tribes and the Bureau of Indian Affairs, the Department's Division of Cost Allocation and is considered to be part of the administrative cost component.
- ▶ 75.414 (e) Any non-Federal entity, except State government departments & large local government departments, that have never received a negotiated indirect cost rate in the past may elect to charge a de minimis rate of 10% of modified total direct costs (MTDC) indefinitely.
- ▶ 75.414 (f) Any non-Federal entity that has a current federally negotiated indirect cost rate may apply for a one-time extension of the rates in that agreement for a period of up to four years.
- ▶ Requires Cognizant agency approval.
- ▶ Once the rates are extended, entity cannot apply for another rate extension until after the next full proposal is submitted and negotiated.

# PROCUREMENT

## 45 CFR PART 75.327-328

### General Procurements Standards

- ▶ The non-Federal entity must use its own documented procurement procedures which reflect applicable State, local, tribal laws and regulations and conform to applicable Federal law.
- ▶ Non-Federal entities must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase.
- ▶ The non-Federal entity must maintain written standards of conduct covering conflicts of interest.
- ▶ The non-Federal entity's procedures must avoid acquisition of unnecessary or duplicative items.
- ▶ The non-Federal entity is encouraged to enter into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services.

# PROCUREMENT

## 45 CFR PART 75.327-328

### Competition

- ▶ All procurement transactions must be conducted in a manner providing full and open competition.
- ▶ The non-Federal entity must have written procedures for procurement transactions.
- ▶ The non-Federal entity must not preclude potential bidders from qualifying during the solicitation period.



# PROCUREMENT STANDARDS

## 45 CFR PART 75.329

- ▶ Procurement by micro-purchases. Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold.
- ▶ Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services and supplies.
- ▶ Procurement by sealed bids (formal advertising). Bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price.
- ▶ Procurement by competitive proposals. The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded.
- ▶ Procurement by noncompetitive proposals. Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source.

# PRIOR WRITTEN APPROVAL

## 45 CFR PART 75.407

- In order to avoid subsequent disallowance or dispute based on unreasonableness or non-allocability, the non-Federal entity may seek the prior written approval of the cognizant agency for indirect costs or the HHS awarding agency in advance of the incurrence of special or unusual costs.
- The absence of prior written approval on any element of cost will not, in itself, affect the reasonableness or allocability of that element, unless prior approval is specifically required for allowability.
- Examples of expenditures that require prior written approval include office equipment and furnishings, modular offices, telephone networks, information technology systems, air conditioning equipment, reproduction and printing equipment, motor vehicles, participant support, entertainment, pre-award and membership in civic or community organization.

# PRIOR APPROVAL FOR EQUIPMENT

## 45 CFR PART 75.439

Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of **\$5,000 or more** have the prior written approval of the HHS awarding agency or pass-through entity.

You may obtain prior approval by sending the Grants Officer a letter containing the following information:

- ▶ A description of the item being purchased, including the total acquisition cost.
- ▶ The reason it is needed, including information about plans for disposing of any equipment that it is replacing.
- ▶ A statement that the Tribe followed its organizational-approved procurement procedures to make the acquisition.
- ▶ All equipment purchased with Federal TANF funds must be associated with an activity that meets one of the purposes of TANF as described in 45 CFR 286.35. It must also meet the requirement listed in 45 CFR 75.402 through 75.405 which states that an allowable expenditure must be reasonable, necessary, **and allocable**.

# AUDITS

## 45 CFR PART 75, SUBPART F

Audits must be conducted for each fiscal year of funding. No later than 30 days following the completion of the audit, Lead Agencies must submit a copy of the audit report to the tribal council, the HHS Inspector General for Audit Services, and to ACF.

A financial audit is a process for testing the accuracy and completeness of information presented in an organization's financial statements as well as evaluating the financial systems used to gather this information.

# AUDITS

The compliance supplement in 45 CFR Subpart F helps auditors fulfill their responsibilities and define compliance issues for each program. The audit, which is completed by an independent auditor, will help to determine whether the following conditions are met:

- ▶ The grantee's financial statements are accurate;
- ▶ The grantee is complying with the terms and conditions of the grant;
- ▶ Appropriate financial and administrative procedures and controls have been installed and are operating effectively; and
- ▶ The grantee is complying with laws, regulations, and the provisions of contracts or grant agreements.

# AUDITS

## Who Is Audited?

Entities expending **\$750,000** or more in Federal funds in a year. The audit is performed on an annual basis.

Non-Federal entities that expend less than **\$750,000** in Federal awards are exempt, however records must be available for review.

# AUDITS

- ▶ Auditors provide an Audit Package to the Federal Audit Clearinghouse (FAC) **within 9 months** after the end of the **Grantee's Fiscal Year End**.
- ▶ FAC checks Audit Package for completeness and submits the audits to the cognizant Federal Agencies, such as HHS.
- ▶ HHS performs initial review of findings, sorts the audits by program findings and forwards the audits to the cognizant HHS agencies for audit resolution.

# RECORD KEEPING AND RECORD RETENTION

- ▶ Grantee financial records, supporting documents, statistical records, and all other records pertaining to the grant award must be retained for a period of at least 3 years from the date of submission of the final annual financial report. Exceptions to this are as follows:
- ▶ If any litigation, claim, financial management review, or audit is started before the expiration of the 3-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.
- ▶ Records for real property and equipment acquired with federal grant funds must be retained for 3 years beyond the date of final disposition (the date the equipment or property was sold or otherwise disposed).
- ▶ Federal awarding agencies have the right to timely and unrestricted access to any of the grantee's books, documents, papers, or other records pertinent to the grant award in order to make audits, reviews, examinations, excerpts, transcripts, and copies of such documents. This right of access exists as long as the records are retained.



# PENALTIES AND SANCTIONS

Failure to submit the [ACF-196T](#) report on or before the due date may be a basis for withholding financial payments, suspension, or termination.

As cited in [45 CFR 286.270](#), Tribes not submitting the required quarterly Tribal TANF Financial Report may give rise to a penalty under section [286.200](#).

# RESOURCES AND USEFUL WEBSITES

## Program

- ▶ Social Security Act, Title IV, Part A (Temporary Assistance for Needy Families and Native Employment Works) - Office of Family Assistance:  
<https://www.acf.hhs.gov/ofa/programs/tanf/laws-regulations>
- ▶ OFA issued Policy Interpretations and Policy Announcements:  
<https://www.acf.hhs.gov/ofa/programs/tribal/policy>
- ▶ Tribal TANF Regulations at 45 CFR Part 286 : <https://ecfr.io/Title-45/pt45.2.286>

## Fiscal

- ▶ 45 C.F.R. Part 75 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards) : <https://www.ecfr.gov/cgi-bin/text-idx?node=pt45.1.75>
- ▶ Funding Awards – Terms and Conditions : <https://www.acf.hhs.gov/grants/mandatory-formula-block-and-entitlement-grants#chapter-6>

# RESOURCES AND USEFUL WEBSITES

## For: Questions and Answers

- ▶ <http://www.acf.hhs.gov/ofa/resource/tribal-qahtmlto>

## For: Policy, Laws and Regulations

- ▶ <http://www.acf.hhs.gov/ofa/programs/tribal/policy>
- ▶ <http://www.acf.hhs.gov/ofa/programs/tanf/laws-regulations>

# OGM, ECONOMIC INDEPENDENCE DIVISION TANF LEAD

## Contact Information:

Cheryl Pressley

Grants Management Officer

U.S. Dept. of Health and Human Services

Administration for Children and Families

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# QUESTIONS?

