

Temporary Assistance for Needy Families TANF

Grants Management

Presented By:

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Anastasia Kokaliaris, Grants Management Specialist

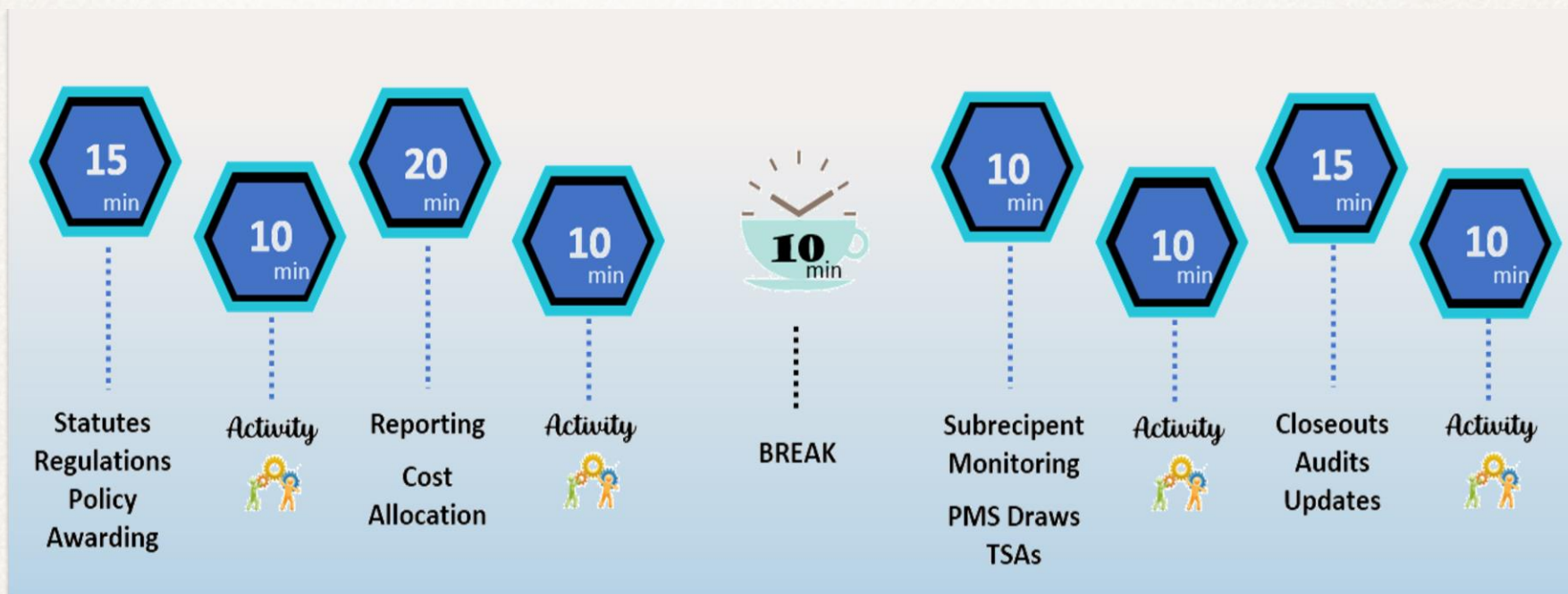


Rules of Engagement

- We have planned an active learning session for you today and will have several intentional opportunities for questions and application of the information being shared. Please jot down your questions on the sticky notes and hold them for these planned activities and after questions are responded to, please stick these questions on the back of the sign-in sheet so we can ensure we capture them for future planning. We have some final time planned for questions at the end of the presentation.
- We are happy to share the slide deck. If you will complete the sign in sheets on your respective tables, we will email the slides and associated handouts to you directly. Please include the email of all staff you'd like us to share these materials with on the sign in sheet. If the cells are too small, please enter the information on a sticky note and stick to the sign-in sheet.
- The “^” throughout the presentation is a reference that there is an associated attachment for the slide.
- Please note that there are helpful resource slides provided on the last five slides of this presentation



Agenda/ Flow



Your Grants Management Specialist is available to help you solve the riddles of Grants Management

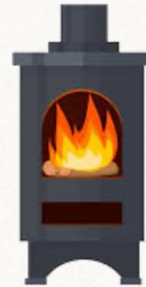


Riddle:

You're in a dark room and you need more light. In the dark room is a candle, a wood stove, and a gas lamp. You only have one match. What would you light first?



1



2



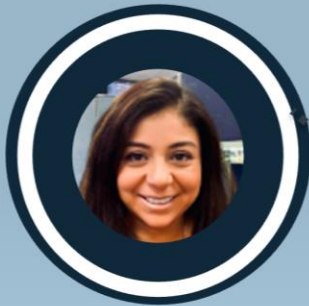
3

Answer: the match



Introduction –

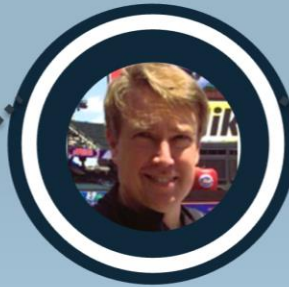
OFA Grants Management Specialists



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TANF Laws & Regulations

- **Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA)**
 - Welfare Reform created TANF (Block grant)
 - Replaced AFDC (Entitlement program with cost sharing)
 - Reauthorized by Deficit Reduction Act of 2005 ([Pub. L. 109-171](#)) (Final Rule -73 FR 6771)
- **TANF Statute: Social Security Act, [Title IV Part A](#)**
- **TANF Regulations – Final Rule**
 - 45 CFR Part 260 through Part 265 
- **Office of Family Assistance (OFA)**
 - www.acf.hhs.gov
 - TANF-ACF-PI-2017-2018
 - MOE Policy
 - TANF Contingency
- TANF [Terms & Conditions](#)
- TANF-PEAF [Policy](#)
- TANF ACF 196R, 196TR & 196P Report Instructions
- Audit Compliance [Supplement](#) - www.whitehouse.com
- [Part 260 - General Temporary Assistance for Needy Families \(TANF\) Provisions](#)
- [Part 261 - Ensuring that Recipients Work](#)
- [Part 262 - Accountability Provisions-General](#)
- [Part 263 - Expenditures of State and Federal TANF Funds](#)
- [Part 264 - Other Accountability Provisions](#)
- [Part 265 - Data Collection and Reporting Requirements](#)



Fiscal Regulations [^]

- **Consolidated Appropriations Acts (i.e., of 2024, P.L. 118-42)**
- **Title 31 (USC 31)**
 - Cash Management Improvement Act
 - Anti Deficiency Act
 - Federal Financial Management Improvement Act
 - Payments Elimination and Recovery Act of 2010 (IPERA)
 - Improper Payments Elimination and Recovery Improvement Act of 2012 (IPERIA)
 - False Claims Act
- **Government Accounting Office**
 - Green Book – Internal Controls
 - Yellow Book – Audit Standards
 - Red Book – Appropriations
- **Uniform Guidance**
 - Except for 45 CFR 75.202, Subpart C, **DOES NOT** apply to TANF
 - 45 CFR Part 75.101(e)(1)(i)
- **Public Assistance Cost Allocation Plans (PACAPs)**
 - 45 CFR Part 95
- **FFATA Reporting website**
- **Universal Identifier and System for Award Management website**



TANF – Grants Management Uniform Guidance

§ 2 CFR Part 200 vs 45 CFR Part 75

§ 45 CFR Part 75 vs 45 CFR Part 260-265

§ 75.403 Factors affecting allowability of costs

§ 75.403-405 Allocable costs

Costs claimed for federal reimbursement must:

- -Be necessary and reasonable for the performance of the award
- -Conform to any limitations or exclusions set forth in these principles or grant Terms & Conditions
- -Be consistent with policies and procedures of the non-Federal entity.
- -Be accorded consistent treatment (re: like costs must be claimed consistently as direct or indirect)
- -Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.
- -Be adequately documented.



Awarding - TANF ALN – 93.558

Approved TANF Program Plan

UEI Renewal:

- You must renew your UEI registration every year at SAM.gov
- Start at least 30 days before current UEI expires – [check here](#)
- [Quick Start Guide for Updating an Entity Registration](#) .

Payment Management System (PMS)


Subaccounts	Training
FAG – “24XXAZTANF”	New User Access
CONTINGENCY – “24XXAZTAN3”	PMS Training
PEAF – “21XXAZTANFC6”	Find Your PMS Liaison

Notice of Award (NoA):

- includes a summary of the T&Cs & reference to full T&Cs
- includes award [information](#) (i.e., Recipient Information, Federal Agency Information, Federal Award Information, Summary Federal Award Financial Information)
- available on GrantSolutions.

Terms & Conditions included in remarks:

<https://www.acf.hhs.gov/grants/mandatory-formula-block-and-entitlement-grants>



Department of Health and Human Services
Administration for Children and Families

Notice of Award
Award#
FAIN#
Federal Award Date:

Recipient Information	Federal Award Information
<p>1. Recipient Name NAME OF ENTITY</p> <p>2. Congressional District of Recipient 04</p> <p>3. Payment System Identifier (ID)</p> <p>4. Employer Identification Number (EIN)</p> <p>5. Data Universal Numbering System (DUNS)</p> <p>6. Recipient's Unique Entity Identifier (UEI)</p> <p>7. Project Director or Principal Investigator</p> <p>8. Authorized Official</p>	<p>11. Award Number</p> <p>12. Unique Federal Award Identification Number (FAIN)</p> <p>13. Statutory Authority</p> <p>14. Federal Award Project Title</p> <p>15. Assistance Listing Number 93.558</p> <p>16. Assistance Listing Program Title Temporary Assistance for Needy Families</p> <p>17. Award Action Type New</p> <p>18. Is the Award R&D? No</p>
<p>Federal Agency Information ACF/OFA Office of Mandatory Grants</p> <p>9. Awarding Agency Contact Information Grants Management Specialist</p> <p>10. Program Official Contact Information</p>	<p style="text-align: center;">Summary Federal Award Financial Information</p> <p>19. Budget Period Start Date 10/01/2022 - End Date 09/30/2023</p> <p>20. Total Amount of Federal Funds Obligated by this Action</p> <p>20a. Direct Cost Amount</p> <p>20b. Indirect Cost Amount</p> <p>21. Authorized Carryover</p> <p>22. Offset</p> <p>23. Total Amount of Federal Funds Obligated this budget period \$0.00</p> <p>24. Total Approved Cost Sharing or Matching, where applicable \$0.00</p> <p>25. Total Federal and Non-Federal Approved this Budget Period</p> <p>26. Period of Performance Start Date 10/01/2022 - End Date 09/30/2023</p> <p>27. Total Amount of the Federal Award including Approved Cost Sharing or Matching this Period of Performance</p> <p>28. Authorized Treatment of Program Income ADDITIONAL COSTS</p> <p>29. Grants Management Officer - Signature Grants Officer</p>
<p>30. Remarks See Remarks (continuation)</p>	



TANF – Grants Management Unified Experience – NOA

BASICS:

- Some elements not used for TANF
- Updates to element #7 (Principal Director) & #8 (Authorized Official)
- Remarks element #20

ACCESS:

NOAs are available via [Grant Solutions](#) once awards post in PMS. If you do not have access to Grant Solutions, follow the instructions listed under [Recipient User](#) to request an account.

**** Be sure to log in through Login.gov. ****

Login.gov:

- Create a Login.gov account^
- Add existing grantsolutions email address to a Login.gov account ^
- Log in through Login.gov^



The GrantSolutions help desk is available for assistance:

Mon - Fri 7 am – 8 pm ET

Phone: 1.866.577.0771

Email: Help@grantsolutions.gov

Department of Health and Human Services Administration for Children and Families		Notice of Award	
		Award# FAD# Federal Award Date:	
Recipient Information		Federal Award Information	
1. Recipient Name NAME OF ENTITY		11. Award Number	
2. Congressional District of Recipient OR 3. Payment System Identifier (ID)		12. Unique Federal Award Identification Number (FAIN)	
4. Employer Identification Number (EIN)		13. Statutory Authority	
5. Data Universal Numbering System (DUNS)		14. Federal Award Project Title	
6. Recipient's Unique Entity Identifier (UEI)		15. Assistance Listing Number 93.516	
7. Project Director or Principal Investigator		16. Assistance Listing Program Title Temporary Assistance for Needy Families	
8. Authorized Official		17. Award Action Type New	
		18. Is the Award R&D? No	
		Summary Federal Award Financial Information	
		19. Budget Period Start Date 10/01/2022 - End Date 09/30/2023	
		20. Total Amount of Federal Funds Obligated by this Action	
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		25. Total Federal and Non-Federal Approved this Budget Period	
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		27. Total Amount of the Federal Award including Approved Cost Sharing or Matching this Period of Performance	
Federal Agency Information ACF/OFA Office of Mandatory Grants		28. Authorized Treatment of Program Income	
9. Awarding Agency Contact Information Grants Management Specialist		ADDITIONAL COSTS	
10. Program Official Contact Information		29. Grants Management Officer - Signature	
		Grants Officer	
30. Remarks			
See Remarks (continuation)			

TANF Awarding

ALN – 93.558

State (also Territory) Family Assistance Grant

- **State Family Assistance Grant (SFAG)** (SEC. 403, 404, 405)
 - Mandatory Block Grant - set dollar amount determined by a Statutory formula
 - Fiscal Year Appropriation (TANF-ACF-PI-2017-01, AMENDED)
 - MOE Requirement
 - Transfers to CCDF & SSBG programs allowed
 - Period of Performance: Available Until Expended
 - Awards Issued in Quarterly Installments (SEC. 405)
 - Potential penalties (SEC. 412) could impact funding
 - 15% Cap on Administrative Costs

*(transfers to SSBG subject to
“<200% below FPL” population)*

TANF Contingency Fund

- **TANF Contingency Fund** (SEC 403)
 - \$608,000,000 available for monthly payments to eligible States
 - Fiscal Year Appropriation
 - Period of Performance – 1 year to obligate & liquidate
 - Must Submit an application to be eligible ([TANF-ACF-PI-2008-04](#))
 - 15% Cap on Administrative Costs
 - Annual reconciliation
 - confirms satisfaction of MOE
 - confirms “reimbursable expenditures” and whether State can keep all, some or none of funds



Transfers to
CCDF/SSBG



TANF Awarding ALN – 93.558, continued

Pandemic Emergency Assistance Fund

- **TANF Pandemic Emergency Assistance Fund (PEAF)** (SEC 403, amended by ARPA of 2021)
 - Emergency assistance funds authorized for non-recurrent short term benefits
 - \$923,150,000 available to States; *\$74,850,000 available to Territories/ Tribes*
 - Period of Performance: April 1, 2021 – **May 10, 2024** (all fund obligated and liquidated)
 - Unobligated funds reallocated with another 12 months to spend
 - 15% cap on administrative costs
 - No matching requirement



ACTIVITY



Test Your Knowledge:

Statutes

Regulations

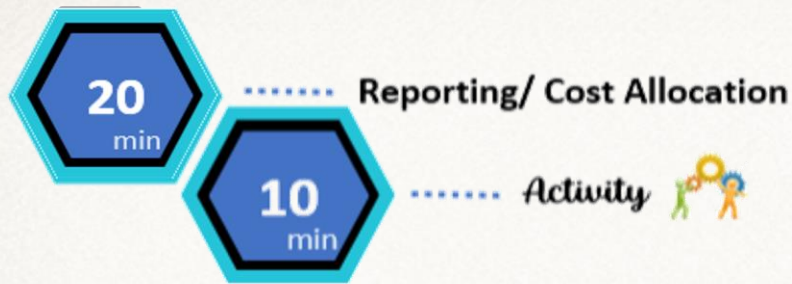
Policy

Awarding

<u>#1</u>	<u>#2</u>	<u>#3</u>	<u>#4</u>	<u>#5</u>	<u>#6</u>
<u>#7</u>	<u>#8</u>	<u>#9</u>	<u>#10</u>	<u>#11</u>	<u>#12</u>



Up Next 1:



Break



Purposes of TANF/ TANF Contingency/ PEAFF

TANF

- Provide assistance to needy families so that children can be cared for in their own homes
- Reduce the dependency of needy parents by promoting job preparation, work and marriage
- Prevent out-of-wedlock pregnancies
- Encourage the formation and maintenance of two-parent families

TANF Contingency

- provide states that apply with an additional source of TANF revenue for TANF purposes when experiencing unfavorable economic conditions

TANF-PEAF

- Non-recurring, short term benefits for TANF beneficiaries

Innovative Programs →



<https://peerta.acf.hhs.gov/>



TANF – Grants Management - Use of TANF Funds

TANF Regulations – Improper Uses of TANF

§ 263.11 What uses of Federal TANF funds are improper?

- a) States may use Federal TANF funds for expenditures:
 - 1. That are reasonably calculated to accomplish the purposes of TANF, as specified at § 260.20 of this chapter; or
 - 2. For which the State was authorized to use IV-A or IV-F funds under prior law, as in effect on September 30, 1995 (or, at the option of the State, August 21, 1996).
- b) We will consider use of funds in violation of paragraph (a) of this section, sections 404 and 408 and other provisions of the Act, section 115(a)(1) of PRWORA, or Part 75 of this title to be misuse of funds.



TANF – Grants Management - Use of TANF Funds, continued 1

Prior Approval..... TANF Policy: - [45 CFR Part 263.11\(b\)](#)
ACF Grants Policy: [Tangible Property/Equipment Guidance](#)
Uniform Guidance: [§ 75.407 Prior Approval](#)

§ 45 CFR § 75.407 - Prior approval

“(a) Under any given Federal award, the reasonableness and allocability of certain items of costs may be difficult to determine. 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**. Prior written approval should include the timeframe or scope of the agreement. 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 as described under certain circumstances...”

There is a long list of cost categories listed in this part of the administrative guidance but the following are two common requests for the TANF program:

[§ 75.439 Equipment and other capital expenditures;](#)

[§ 75.467 Selling and marketing costs;](#)

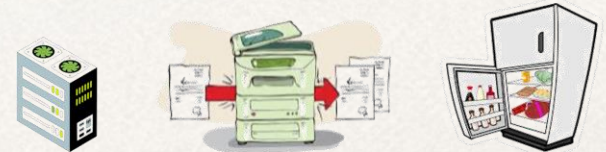


TANF – Grants Management - Use of TANF Funds, continued 2

Prior Approval..... **Equipment, Supplies and Capital Expenditures**

45 CFR § 75.439 Equipment and other capital expenditures.

- a) See § 75.2 for the definitions of *Capital expenditures*, *Equipment*, *Special purpose equipment*, *General purpose equipment*, *Acquisition cost*, and *Capital assets*.
- b) The following rules of allowability must apply to equipment and other capital expenditures:
 - 1) Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the HHS awarding agency or pass-through entity.
 - 2) 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.
 - 3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the HHS awarding agency or pass-through entity. See § 75.436 for rules on the allowability of depreciation on buildings, capital improvements, and equipment. See also § 75.465.



TANF – Grants Management - Use of TANF Funds, continued 3

Prior Approval Selling and Marketing Costs

45 CFR § 75.467 Selling and Marketing costs

Costs of selling and marketing any products or services of the non-Federal entity (unless allowed under [§ 75.421](#)) are unallowable, except as direct costs, with prior approval by the HHS awarding agency when necessary for the performance of the Federal award.

45 CFR § 75.421 Advertising and Public Relations

Advertising: activities dedicated to advertising media include magazines, newspapers, radio and television, direct mail, exhibits, electronic or computer transmittals, and the like.

Public relations: activities dedicated to maintaining the image of the non-Federal entity or maintaining or promoting understanding and favorable relations with the community or public at large or any segment of the public.

Allowable Advertising	Allowable Public Relations	Unallowable
<ul style="list-style-type: none"> -recruitment of personnel required by the non-Federal entity for performance of a Federal award (See also § 75.463) -procurement of goods and services for the performance of a Federal award; -disposal of scrap or surplus materials acquired in the performance of a Federal award except when non-Federal entities are reimbursed for disposal costs at a predetermined amount -program outreach and other specific purposes necessary to meet the requirements of the Federal award. 	<ul style="list-style-type: none"> -Costs specifically required by the Federal award; -Costs of communicating with the public and press pertaining to specific activities or accomplishments which result from performance of the Federal award (these costs are considered necessary as part of the outreach effort for the Federal award) -Costs of conducting general liaison with news media and government public relations officers, to the extent that such activities are limited to communication and liaison necessary to keep the public informed on matters of public concern, such as notices of funding opportunities, financial matters, etc. 	<ul style="list-style-type: none"> - Anything not mentioned in allowable column -Costs of meetings, conventions, convocations, or other events related to other activities of the entity <ul style="list-style-type: none"> (i) Costs of displays, demonstrations, and exhibits; (ii) Costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events; and (iii) Salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings -Costs of promotional items and memorabilia, including models, gifts, and souvenirs; -Costs of advertising and public relations designed solely to promote the non-Federal entity.



Prior Approval Requests

Generally, requests for claims should consider whether costs are:

Allowable	Does purchase and activities align with program purposes? Does the purchase meet the TANF definition of program cost or admin cost?
Necessary	Is purchase necessary for the administration of the program?
Reasonable	Does cost align with what a 'reasonable person' would pay?
Allocable	Is cost able to be and proposed to be allocated among all benefiting programs?
Tangible Property/ Procurement/ Disposition	Did you follow your procurement policies?
Documentation	Is purchase documented in records? Did it exceed the capital expenditure threshold (currently \$5,000 per unit cost) you will want to have a record of its prior approval.

<https://www.acf.hhs.gov/grants/manage-grant/post-award-changes>



TANF Financial Reporting

States: ACF 196R, Pt 1 & Pt 2

(<https://www.acf.hhs.gov/ofa/policy-guidance/acf-ofa-pi-24-01>)

-State Family Assistance Grant (SFAG)

- Report due quarterly until all funds expended
- **Expenditures (TANF & MOE) are cumulative within FY**
- 80% min MOE reporting due in 1st FY of each GY
- Subject to 15% Administrative Cost Cap
- Not subject to 45 CFR 95.7 timeframe
- **Edits should be made to same GY/FY QE 9/30 196R**

- TANF Contingency Fund

- Reporting ceases after QE 9/30 of 1st fiscal year of award
- Expenditures (including MOE) should be reported in FFY they were paid
- Subject to 15% Administrative Cost Cap
- Edits made to same 1st FY, QE 9/30 report

ACF-196R **Part 1** Due Dates:

Within 45 days from the end of each Federal fiscal quarter:



QTR 1 (Oct – Dec) due **February 14**
QTR 2 (Jan – Mar) due **May 15**
QTR 3 (Apr – June) due **August 14**
QTR 4 (July – Sept) due **November 14**

- ACF 196R, Pt 2

- Annual report to include information for ALL open TANF grant years
- Narratives for Assistance Authorized Solely Under Prior Law (Ln 7), Non-Assistance Authorized Solely Under Prior Law (Ln 8), and Other (Ln 23)
- Description of estimates used in deriving any expenditures

ACF-196R **Part 2** Due Dates:

Within 45 days from the end of each QE 9/30 reporting quarter:



QTR 4 (July – Sept) due **November 14**



TANF Financial Reporting, continued

Territories: ACF 196TR:

(https://www.acf.hhs.gov/sites/default/files/documents/ofa/ACF_196TR_Instructions_FINAL_April_2022.pdf)

Territory Family Assistance Grant (TFAG)

- Report due quarterly until all funds expended
- Expenditures are cumulative until a final report is submitted
- MOE due in 1st FY of grant year
- Subject to 15% Administrative Cost Cap
- Not subject to 45 CFR 95.7 timeframe
- Revisions to expenditures can be made on most current report

Within 45 days from the end of each Federal fiscal quarter:

QTR 1 (Oct – Dec) due **February 14**
QTR 2 (Jan – Mar) due **May 15**
QTR 3 (Apr – June) due **August 14**
QTR 4 (July – Sept) due **November 14**

TANF Contingency Fund

- Territories no eligible for TANF Contingency



TANF Financial Reporting, continued 2

ACF 196P (<https://www.acf.hhs.gov/ofa/policy-guidance/tanf-acf-pi-2021-08>)

-TANF Pandemic Emergency Assistance Fund (PEAF) Authorized by ARPA

- New financial form (*Excel format*)
- GY 2021 only
- Subject to 15% Administrative Cost cap
- Report due annually, final due **8/8/24**
- NOT submitted in OLDC; submitted to OFA resource mailbox (PEAF@acf.hhs.gov)
- Fund not obligated or liquidated by **5/10/24** should be reported as unobligated on final 196P and remain undrawn in PMS account.
- Final reports should show cumulative reporting for PEAFF: a sum of both initial and reallotment award amounts should be reported as well as cumulative expenditures back to April 1, 2021

OFA resource mailbox:
(PEAF@acf.hhs.gov)



Within 90 days from the end of each Federal fiscal year:

QE 9/30/21 - due **December 29, 2021**
QE 9/30/22 – due **December 29, 2022**

If Reallotment funds awarded:

QE 9/30/23 – due **December 29, 2023**
FINAL – due **8/8/24**



TANF (including TANF Contingency)/ TANF-PEAF Admin Costs

Only 15% of Grant Award can be claimed for each TANF Grant Award balance

Program	Admin Cap
Providing benefits and services to TANF eligible clients & associated portion of salaries of staff performing services	Salaries and benefits of staff performing administrative and coordination functions (i.e., administrative or supervisor positions)
Development of work activities	Procurement Activities
Case management	Accounting units, payroll, personnel
Tracking and Monitoring expenses	Fraud and abuse activities
Costs associated with providing the above services, such as the costs for supplies, equipment, travel, postage, utilities, rental of office space and maintenance of office space.	Training not directly related to TANF program
	Supplies/ equipment not directly related to TANF program

State and Territory's administrative cost cap (15%) applies to the total Adjusted FAG Funds Line 4 (column A) of the 196R/TR form.

Admin Costs defined at [45 CFR Part 263](#)



TANF ^ Public Assistance Cost Allocation Plans (PACAPs)

Cost Allocation

TANF Policy: - [Q & A: Use of Funds](#);

ACF Grants Policy: [§ 45 CFR Part 95](#) Public Assistance Regulations

Uniform Guidance: [§ 45 CFR Part 75.405](#) Allocable Costs; [§ 75.416](#) Cost allocation plans

HHS/PSC/ Cost Allocation Services: [Contact information](#)

§ 45 CFR Part 263.14 What methodology shall States use to allocate TANF costs?

States shall use a benefiting program cost allocation methodology consistent with the general requirements of subpart E of part 75 of this title to allocate TANF costs.

§ 45 CFR Part 75.405 Allocable costs.

“A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.” Thus, costs that benefit multiple programs may not be allocated to a single program.

§ 45 CFR Part 75 Appendix VI - Public Assistance Cost Allocation Plans/ [45 CFR Part 95 Subpart E](#)

Example of what OGM may look for in State PACAP:

<https://www.acf.hhs.gov/ofa/faq/q-use-funds> - May 2013

Q13: Are costs associated with staff training considered administrative costs?

... training of case managers and other staff about how to provide appropriate services to victims of domestic violence under the Family Violence Option (i.e., screening and identification, safeguarding, referrals to appropriate services, and options to waive program requirements), would be a program cost. Likewise, training staff about providing appropriate services to people with disabilities would be a program cost. **On the other hand, training of staff to perform administrative functions -- such as eligibility determinations, procurement, and payroll -would be considered administrative costs.**



TANF Public Assistance Cost Allocation Plans (PACAPs)

TIME & SALARIES:

Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal control that provides reasonable assurance that the charges are accurate, allowable and properly allocated
- Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, no exceeding 100% of compensated activities
- Comply with the established accounting policies and practices of the non-Federal entity
- Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award or funding category (unallowable vs. allowable)



TANF Public Assistance Cost Allocation Plans (PACAPs), continued

Random Moment Time Study (RMTS):

The Random Moment Time Study (RMTS) is a federally accepted method for tracking participant time and activities. The RMTS method samples participants on an individual basis at random time intervals typically over a quarterly (three month) time period and totals the results to determine work effort for the entire population of eligible participants over that same period. The RMTS method provides a statistically valid means of determining what portion of the selected group of participants' workload is spent performing activities that are reimbursable by federal awards.

The RMTS is useful because:

- It uses a verifiable, statistically valid random sampling technique that produces accurate labor distribution results.
- It greatly reduces the amount of staff time needed to record an individual time study participant's activities.
- Could serve as a useful management tool with staff time
- There are many automated RMTS where sampling is conducted electronically
- Can be used to isolate TANF Administrative costs from TANF Program costs



ACTIVITY 1



Test Your Knowledge: Reporting Cost Allocation

<u>#1</u>	<u>#2</u>	<u>#3</u>	<u>#4</u>	<u>#5</u>	<u>#6</u>
<u>#7</u>	<u>#8</u>	<u>#9</u>	<u>#10</u>	<u>#11</u>	<u>#12</u>
<u>#13</u>	<u>#14</u>	<u>#15</u>			



LET'S TAKE A QUICK BREAK



Up Next



Up Next:



Subrecipient Monitoring

ACF Grants Policy: [General Terms & Conditions](#)

Uniform Guidance: [§ 75.351 Subrecipient vs. Contractor](#)

Subrecipient: “A subaward is for the purpose of carrying out a portion of a Federal program and creates a Federal assistance relationship with the subrecipient.”

- Has its performance measured in relation to whether objectives of a Federal program were met;
- Has responsibility for programmatic decision making;
- Is responsible for adherence to applicable Federal program requirements specified in the Federal award; and
- In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods and services for the benefit of the pass-through entity.”

Contractor: “A contract is for the purpose of obtaining goods and services for the non-Federal entity’s own use and creates a procurement relationship with a contractor.”

- Provides the goods and services within normal business operations;
- Provides similar goods or services to many different purchasers;
- Operates in a competitive environment;
- Provides goods or services that are ancillary to the operation of the Federal program; and
- Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons.”



Subrecipient Monitoring, continued

ACF Grants Policy: [General Terms & Conditions](#)

Uniform Guidance: [§ 75.352 Subrecipient Monitoring](#)

All pass-through entities must ensure that:

- every subaward is clearly identified to the subrecipient
- all requirements imposed by the pass-through entity on the subrecipient are in accordance with Federal statutes, regulations and the terms and conditions of the Federal award
- the subrecipient understand requirement that pass-through entity and auditors should be given access to the subrecipient's records and financial statements as necessary
- monitoring of the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.



TANF – Grants Management Payment Management Draws

Expenditure Reports ↔ Draws

§ 45 CFR Part 75.305 (a)(1): For States, payments are governed by Treasury-State CMIA agreements and default procedures codified at [31 CFR part 205](#) and TFM 4A-2000 Overall Disbursing Rules for All Federal Agencies.

- Draw restrictions may occur in circumstances of non-compliance with [terms and conditions](#) of the federal award (including federal reporting)
- The non-Federal entity must maintain advance payments of Federal awards in interest-bearing accounts if the tribe receives more than \$120,000 in total federal awards per year unless a reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances
- Interest earned amounts up to \$500 per year may be retained by the non-Federal entity for administrative expense. Any additional interest earned on Federal advance payments deposited in interest-bearing accounts must be remitted annually to the Payment Management System (PMS)



TANF – Grants Management Treasury State Agreements

Treasury State Agreements (TSAs)– authorized under the Cash Management Improvement Act of 1990 (Public Law 101-453), as amended by the Cash Management Improvement Act of 1992 (Public Law 102-589), codified at 31 U.S.C. 6501 and 31 U.S.C. 6503.

TSAs are negotiated annually between the US Department of Treasury and a State and document the accepted methods for transfer of federal funds. These agreements:

- provide the funding techniques and methods for calculating interest when federal funds are advanced for disbursements to vendors, subrecipients or program participants.
- provide the funding techniques and methods for calculating interest when state incurs costs for mandatory federal programs prior to receiving federal funds
- provide the rules and procedures for the efficient transfer of federal financial assistance between the federal agencies and the state.
- subject to all major Federal assistance programs
- must include the results of State clearance pattern processes for programs where the timing of drawdowns is based on clearance patterns.

Example of Clearance Pattern in TSA:



**Exhibit II - State of
LIST OF STATE CLEARANCE TIMES
(Rounded Dollar-Weighted Average Day of Clearance)
Clearance Times Where the Timing of A Draw Down Is Based on A Clearance Pattern**

CFDA	Program Name	Recipient	%	Component	Technique	Rounded days
93.558	Temporary Assistance for Needy Families	Department of Health	91.0	Benefits	Actual Clearance, ZBA - Same Day Payment	0 Days
	Temporary Assistance for Needy Families	Department of Health	9.0	Administration	Average Clearance	2 Days



ACTIVITY 2



Test Your Knowledge: Subrecipient Monitoring PMS Draws Treasury State Agreements

<u>#1</u>	<u>#2</u>	<u>#3</u>	<u>#4</u>	<u>#5</u>	<u>#6</u>
<u>#7</u>	<u>#8</u>	<u>#9</u>			



Up Next, continued



Up Next:

Wrap Up



Closeout

TANF Project Period End = ‘final’ report or full draw

This means:

- You should have all of your funds from your PMS account drawn within 120 days of “final”
- Your financial report shows all funds expended (\$0 unliquidated and unobligated)

TANF-CONTINGENCY Project Period End = 9/30 of fiscal year funds are awarded

This means:

- You should have all of your funds from your PMS account drawn within 120 days of “QE 9/30” reporting
- Associated Contingency MOE should be satisfied
- QE 9/30 report shows expenditures that cohere with PMS account

TANF-PEAF Project Period Ended on 5/31/24

This means:

- You should have expended PEAFF funds drawn from your PMS account
- You have submitted a ‘final’ 196P to the PEAF@acf.hhs.gov mailbox showing the same amount of expenditures by **8/8/24**

Not completing BOTH tasks puts you out of compliance



Closeout – Updates to Uniform Guidance

§ 2 CFR 200.344 Closeout (HHS adoption of 2 CFR 200.344 was effective **10/1/2023**)

- recipients must submit all financial, performance, and other reports as required by the terms and conditions of the Federal award, no later than 120 calendar days after the end date of the period of performance
- recipients must liquidate all obligations incurred under the Federal award no later than 120 calendar days after the end date of the period of performance as specified in the terms and conditions of the Federal award.
- The non-Federal entity must account for any real and personal property acquired with Federal funds or received from the Federal Government in accordance with [§§ 200.310](#) through [200.316](#) and [200.330](#).

- If the non-Federal entity does not submit all reports in accordance with this section and the terms and conditions of the Federal Award, the Federal awarding agency must proceed to close out with the information available within one year of the period of performance end date.
- If the non-Federal entity does not submit all reports in accordance with this section within one year of the period of performance end date, the Federal awarding agency must report the non-Federal entity's material failure to comply with the terms and conditions of the award with the OMB-designated integrity and performance system (currently FAPIIS). Federal awarding agencies may also pursue other enforcement actions per [§ 200.339](#).

New
as of
10/1/23



Closeout

Example of Closeout Email for “TANF” from Grants Specialist:

Responsibilities for closing out your TANF grants:

- Ensure that “final” is selected on your final federal financial report
- Ensure that unobligated balances are zero.
- Ensure that unliquidated obligations are zero.
- Ensure that you have met all program spending requirements:
 - TANF: Ensure that spending on administration did not exceed 25%
- Ensure that all draws have been requested in the Payment Management System (PMS) within 120 days in concert with reported expenditures on your FFR. This includes expenditures reported for sub-awards under the grant as well as the settlement of any other claims reported on the final report for this grant.
- Ensure that all expenditure have been reported on the next FFR due or within 120 days (whichever is later) after the final draw on the grant.



TANF – Grants Management Audits

Uniform Guidance – Subpart F

Single Audits: single audits (or program specific audits) are required annually for recipients that expend \$750,000 or more during the non-Federal entity's fiscal year

- submitted to FAC within 30 calendar days after receipt of auditor's report or 9 months after the end of the audit period
 - reports should not include protected personally identifiable information
 - the objective should be to obtain high-quality audits
 - prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with [§ 75.510](#).

Other Audits: records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and Government Accountability Office (GAO).

All Audits: recipients should provide the auditor with access to personnel, accounts, books, records, supporting documentation, as needed & is responsible for follow-up and corrective action on all audit findings.



TANF – Grants Management Audits - Penalties

OFA Program Policy: [Q&A April 30, 2012; 45 CFR Part 262](#)

ACF Grants Policy: [General Terms & Conditions](#)

Uniform Guidance: [§ 45 CFR Part 75 Subpart F](#)

Audit Compliance Supplement

- the Compliance Supplement (Supplement) is based on the requirements of 31 USC Chapter 75 and 45 CFR Part 75, Subpart F.
- the Supplement provides information for auditors on Federal program's objectives, procedures, and requirements subject to the audit

§ 45 CFR 262 Accountability Provisions

Fiscal penalties against States/ Territories are assessed under circumstances defined in 45 CFR [parts 261](#) - [265](#).

State/ Territory funds replacing penalty reductions should be spent the FY following the penalty and reported on 196R/ 196TR



TANF – Grants Management

TANF Penalties Resulting From Single Audits

Source: [OFA Q&A April 30, 2012](#)

VIOLATION	REG	PRIMARY METHOD		PENALTY AMOUNT
Misusing TANF funds	263.1	Single audit	*	Amount of misused TANF funds
Intentionally misusing TANF funds	263.1	Single audit	*	Amount of penalty for misuse plus 5% of adjusted SFAG
Failing to submit report as required	265.8	Self-evident		4% reduction of adjusted SFAG for each quarter State fails to report as required
Failing to meet minimum work participation rate	261.5	TANF Data Report		Up to 21% of adjusted SFAG
Failing to participate in IEVS	264.11	Single audit	*	2% of adjusted SFAG
Failing to penalize recipients for child support enforcement non-cooperation	264.31	Single audit	*	1% to 5% of adjusted SFAG, depending on number of violations
Failing to repay Federal loan	264.4	Self-evident		Outstanding loan amount plus interest
Failing to meet TANF MOE requirement	263.8	TANF Financial Report		Dollar-for-dollar reduction of amount of SFAG payable
Failing to enforce the 5-year time limit	264.2	TANF Data Report		5% of adjusted SFAG
Failing to remit contingency funds if the Contingency Fund MOE requirement is not met	264.76	TANF Financial Report		Amount of contingency funds not remitted
Sanctioning parents needing care for child under 6	261.57	Single audit	*	Up to 5% of adjusted SFAG
Failing to replace penalty reduction with State funds	264.5	TANF Financial Report		No more than 2% of adjusted SFAG plus amount of shortfall
Failing to meet TANF MOE requirement in year when WtW was received	263.8	TANF Financial Report		Reduction of the SFAG payable by the amount of the WtW formula grant paid
Failing to penalize recipients who refuse to engage in work	261.54	Single audit	*	1% to 5% of adjusted SFAG



TANF – Grants Management – Audit Findings

Common TANF Audit Findings

Eligibility: did not have adequate internal controls in place to ensure it consistently complied with child support noncooperation requirements; instances of noncompliance with requirements for reducing or denying TANF benefits not detected

Overpayments: erroneous TANF payments to families

Allowable Costs/Cost Principles: inappropriately claimed federal reimbursement from the TANF program for food assistance payroll expenditures which should have been claimed to SNAP; these costs were inadvertently coded/ identified these as TANF funded during its Random Moment Sampling process

Period of Performance: expenditures charged to various Federal program grants were not always incurred during the authorized period of performance

Financial Reporting: State reported accrual basis expenditures rather than cash disbursements; cash receipts and cash on hand were not performed to ensure that reported amounts were accurate; insufficient documentation to support the reported level of State TANF expenditures and the report

Subrecipient Monitoring: agency did not have a formal risk assessment process to determine the frequency and extent that subrecipient monitoring activities should be performed; lead to noncompliance of federal regulations and policies at the subrecipient level



Updates – NEW/ TANF

Uniform Guidance Updates Proposed

[Link](#) to Final Rule published April 22, 2024

§ 2 CFR Part 200

Reduce agency and recipient burden:

Threshold increases:

- Equipment and unused supplies from \$5,000 to \$10,000 (200.1, 200.313-314)
- De minimis indirect rate from 10% to 15% (200.414)
- Single Audit threshold from \$750,000 to \$1,000,000 (200.501)
- More agency flexibility on disposition of equipment (200.313)
- Admin costs for closeout activities (200.472)

Other Changes:

- disclosure requirements required by applicant, recipient, or subrecipient it has credible evidence of violation or fraud (200.113)
- Whistleblower protection (200.217)
- Internal controls (200.303 – including cybersecurity)
- Clarification to advance payments to subrecipients (200.305)
- Enhanced subrecipient monitoring (200.332)



ACTIVITY 3



Test Your Knowledge: Closeout Audits Uniform Guidance Updates

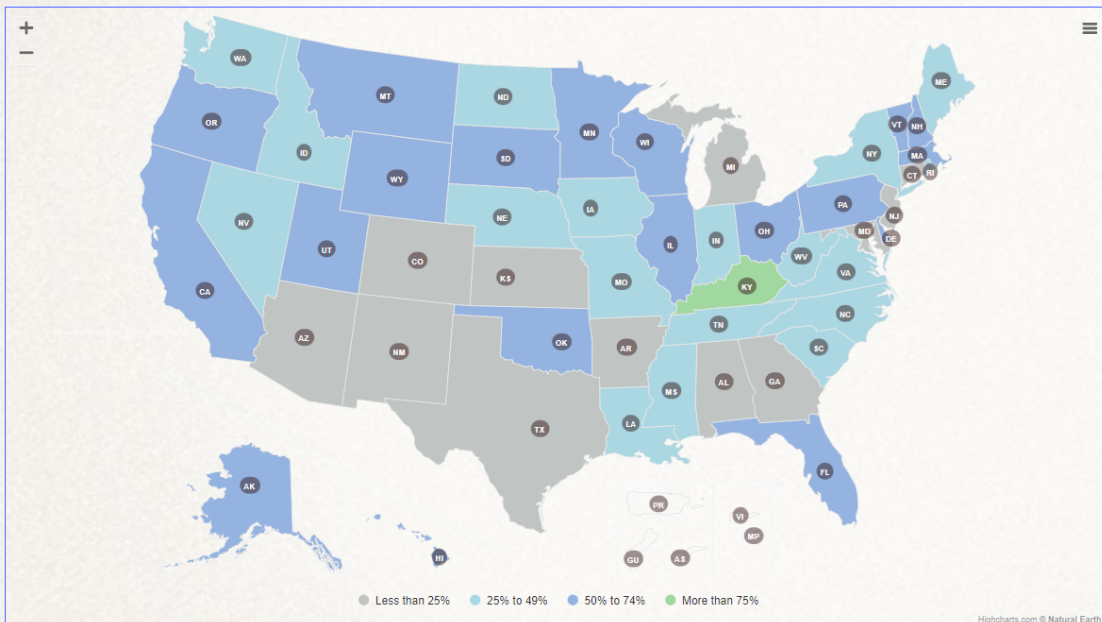
<u>#1</u>	<u>#2</u>	<u>#3</u>	<u>#4</u>	<u>#5</u>	<u>#6</u>
<u>#7</u>	<u>#8</u>	<u>#9</u>			



RESOURCES



TANF Data



Federal TANF and State MOE Expenditures by Spending Category, FY 2022



ACF/ OFA Website

<https://www.acf.hhs.gov/ofa/data/tanf-caseload-data-2023>

<https://www.acf.hhs.gov/ofa/map/tanf-and-moe-spending-basic-assistance-work-education-training-activities-and-child-care-6>

<https://www.acf.hhs.gov/ofa/data/tanf-and-moe-spending-and-transfers-activity-fy-2022>



TANF – Reference[^]

I Need To....	Resources	Best Contact	
Allocation Questions	A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received." Thus, costs that benefit multiple programs may not be allocated to a single program.	ACF/ OGM	Grants Specialist
TANF Expenditure Report (196R/TR)	196R Report Forms and Instructions ; 196TR Report Forms and Instructions		
Uniform Guidance Questions	45 CFR Part 75		
Prior Approval	§ 75.407 Prior Approval	ACF/ OFA	Program Specialist
TANF Funding Allowability	TANF Policy on Allowable Costs 45 CFR Part 260 - 265		
TANF Program Reports	Caseload and Recipient Data		
TANF Plan	TANF Plan Guidance		
Grantsolutions Access	Request a GrantSolutions account		
NOA Access	Locate a Grant Award	GRANTSOLUTIONS	Help@grantsolutions.gov
OLDC Access for 196R/ TR	If you have access to Grantsolutions but also need access to the OLDC financial report portal within Grantsolutions so that you can access the Tribal TANF financial and program reports, you will need to request specific access for OLDC. Please save your Help Desk ticket # for tracking and follow up purposes. Your request should include the ACF grant program report(s) that you need access, the type of roles and responsibilities (Data entry, certify, submit, revise reports, etc.) and the contact information of the individual requesting the payment transaction information - full name of user, State of entity, name of tribe, phone number of user, and email address of user).		
Unified Experience	Unified Experience Training		
Auditor Verification Requests	If the auditor needs the payment transaction confirmation to come directly from Payment Management Services, please have them submit a written request to the Accounting and Reports Branch at PMSOIGAudit@psc.hhs.gov . (The request should include the PMS Payee Account number(s), PMS Document number(s), and the contact information of the individual requesting the payment transaction information - name, phone number, and email address).	PMS	PMSOIGAudit@psc.hhs.gov
PMS Access	User Request Guidance from PMS		
PMS Draw	Payment Request Guidance		
Renew my UEI	Sam.gov	SAM.GOV	SAM.gov
Restore my UEI	SAM.gov Help Desk (fsd.gov)	FSD.GOV	FSD.gov



TANF – Grants Management Unique Entity Identifier (UEI)

- Per 2 CFR Part 25, an entity must renew your UEI registration every year to receive federal awards
 - Start at least 30 days before current UEI expires – [check here](#)
 - [Quick Start Guide for Updating an Entity Registration](#) . .


Things to know:

- Let your grants management specialist know if you have pending changes to your entity organization and/or UEI registration
- When an untimely UEI renewal results in a UEI assignment that is different from the UEI previously used, the recipient should ask Sam.gov to issue/restore the entity's previously used UEI.
- It may be -necessary to create an incident ticket with the FSD Helpdesk (see below).
 - Initiate a Help Desk ticket with the FSD Help Desk and request that the UEI assigned prior to its expiration be restored. The recipient's reason for this request would be that **"they have active and/or past grants under the original UEI"**.
 - Document the ticket # assigned for tracking purposes.
 - If SAM.gov is not responding or response is untimely, let your Grants Management Specialist know and they will try to facilitate the resolution of your Help Desk ticket.



fsd.gov

The [Federal Service Desk](#) help desk is available for assistance; login and create an incident.



Transitioning to the New Unique Entity ID (SAM)

The Unique Entity ID is here! This is what you need to know.

On April 4, 2022
Government awards will be completed and reported using the Unique Entity ID (SAM)

- Unique Entity ID (SAM) is authoritative
- DUNS Number is not available

Overview of Changes
Beginning April 4, 2022, the Unique Entity ID from SAM.gov is the authoritative identifier for those doing business with the federal government. The DUNS Number is no longer valid for federal award identification.

HELP ON UEI TRANSITION

Select above to get more help

Tips

- Don't have a Unique Entity ID yet? [Here's how to get one](#)
- Any DUNS Number fields in SAM.gov APIs and extracts will be empty.
- If you haven't already, replace DUNS Number fields with Unique Entity ID fields in your [saved searches](#) and [contract data ad hoc reports](#)

All of the Integrated Award Environment (IAE) systems—SAM.gov, eSRS, FSRS, FPDS, FAPIIS, and CPARS—are now only using the Unique Entity ID to identify entities.

The Unique Entity ID is generated in SAM.gov. **If you are registered in SAM.gov (active or not), you already have a Unique Entity ID.** It is viewable at SAM.gov.

What Should I Keep in Mind?

- Non-Federal Users:**
 - The next time you need to update your entity information or renew your entity registration, go to your SAM.gov workspace to [validate your entity information](#). Learn how [here](#).
 - Entities who are prime awardees reporting on sub-awardees in FSRS should use the sub-awardee's Unique Entity ID. [You can search SAM.gov](#) for another entity's information.
 - Those who are new to SAM.gov can register their entity or just get a Unique Entity ID by signing in to [SAM.gov](#) and selecting "Get Started." If you want to bid directly on contracts or grants from the federal government, choose "Register Entity." If you are a sub-awardee who just needs a Unique Entity ID for subaward reporting, choose "Get Unique Entity ID."
- Federal Awarding Officials:**
 - [To search for an entity](#) in SAM.gov, you can use the entity's legal business name, CAGE code, or Unique Entity ID. You can no longer use the DUNS Number to search entities or exclusions.

ADMINISTRATION FOR

CHILDREN & FAMILIES

Office of Grants Management

Resource – NOA Access

- Unified Experience Training: <https://vimeo.com/734113747/4add945ee2>
- Request an account: <https://home.grantsolutions.gov/home/getting-started-request-a-user-account/>
- Access list of your ACF Grants: <https://home.grantsolutions.gov/home/wp-content/uploads/2022/07/Grants-List-Screen-Updated-July-2022.pdf>
- Locate a Grant Award: <https://home.grantsolutions.gov/home/wp-content/uploads/2022/07/Searching-for-Awards-Updated-July-2022.pdf>
- Support: Grantsolutions Help Desk - help@grantsolutions.gov

TANF – Grants Management Financial Reporting ^

Access to GrantSolutions & OLDC:

Recommended Language and protocol for **New** Access:

I am an employee with the _____ tribal government and I am requesting access to the TANF program in Grantsolutions. I have attached my completed and signed the recipient user form as required. I will need the following access:

- *access to TANF grant for my entity*
- *access to TANF NOAs*
- *access to TANF federal reporting in OLDC (if appropriate)*

*Attach your completed/signed recipient user form and if appropriate, your completed OLDC form

Recommended Language and protocol for OLDC or **updated** OLDC access only:

I am an employee with the _____ tribal government and I am requesting updates to my current access in OLDC. My Grantsolutions user id is _____. Attached is my OLDC form that reflects my necessary updates.

*Attach your completed OLDC form. Also, please copy your grants and program specialist and save any help desk ticket # or email responses until your request is resolved.



Help@grantsolutions.gov



**THANK YOU FOR YOUR ATTENTION
TODAY**

Any Questions?



<https://www.acf.hhs.gov>



ADMINISTRATION FOR
CHILDREN & FAMILIES

Office of Grants Management

Test Your Knowledge: Statutes, Regulations, Policy, Awarding #1

Q#1:

What costs can be claimed to the TANF Program?



Test Your Knowledge: Statutes, Regulations, Policy, Awarding #2

Q#2:

True or False. 45 CFR Part 75 provides guidance for expending federal funds on real property. Therefore, TANF funds be used to purchase real property and construction activities.



Test Your Knowledge:

Statutes, Regulations, Policy, Awarding #3

Q#3:

What is the maintenance of effort (MOE) level that states must contribute (assuming there is no Work Participation Rate (WPR) credit)?



Test Your Knowledge:

Statutes, Regulations, Policy, Awarding #4

Q#4:

How much of a state or territory's annual, fiscal FAG award can be transferred to CCDF? To SSBG? In total? By when must TANF funds be transferred funds back to the TANF program to avoid forfeit of funds? And, where must transfers be clearly documented?



Test Your Knowledge:

Statutes, Regulations, Policy, Awarding #5

Q#5:

Can TANF awards be used for matching requirements on another Federal program? Can funds spent on other federal programs qualify as MOE funds?



Test Your Knowledge:

Statutes, Regulations, Policy, Awarding #6

Q#6:

True or False: If a single unit piece of equipment costs more than \$5,000 and will be claimed to the TANF grant, it must route through ACF for prior approval?



Test Your Knowledge:

Statutes, Regulations, Policy, Awarding #7

Q#7:

True or False: In the event of an untimely UEI renewal or expiration, ACF can restore a recipient's previous UEI number.



Test Your Knowledge:

Statutes, Regulations, Policy, Awarding #8

Q#8:

What must a recipient complete/obtain before receiving a TANF award?



Test Your Knowledge: Statutes, Regulations, Policy, Awarding #9

Q#9:

True or False: Recipients are required to have access to On-line Data Collection (OLDC) to obtain a copy of their Notice of Awards (NOA)?



Test Your Knowledge:

Statutes, Regulations, Policy, Awarding #10

Q#10:

True or False: A recipient's UEI number never expires?



Test Your Knowledge: Statutes, Regulations, Policy, Awarding #11

Q#11:

True or False: TANF awards are issued twice a year?



Test Your Knowledge:

Statutes, Regulations, Policy, Awarding #12

Q#12:

Does a State's TANF SFAG ever change? If so, why?



Test Your Knowledge: Reporting, Cost Allocation #1

Q #1:

Can promotional items be purchased with TANF Funds?



Test Your Knowledge:

Reporting, Cost Allocation #2

Q #2:

True or False: If there are no new TANF expenditures incurred during a reporting cycle, recipients are not required to submit reports for that quarter?



Test Your Knowledge:

Reporting, Cost Allocation #3

Q #3:

True or False: States only need to submit 196R – Part II if they have ‘Other’ expenditures or use estimates.



Test Your Knowledge:

Reporting, Cost Allocation #4

Q #4:

What is the “trifecta” of cost considerations when claiming to federal award?



Test Your Knowledge: Reporting, Cost Allocation #5

Q #5:

What type costs should a State or Territory submit for prior approval before claiming to their TANF grant?



Test Your Knowledge:

Reporting, Cost Allocation #6

Q #6:

What reporting cycle must states submit revisions to SSBG or CCDF transfers on?



Test Your Knowledge:

Reporting, Cost Allocation #7

Q #7:

Once you finalize PEAFF reporting on 8/22/24, what actions must you take if you subsequently recoup PEAFF funds previously reported as expended?



Test Your Knowledge:

Reporting, Cost Allocation #8

Q #8:

True or False: The On-Line Data Collection (OLDC) is a subset of Grant Solutions?



Test Your Knowledge:

Reporting, Cost Allocation #9

Q #9:

True or False: Access to Grant Solutions is required to access OLDC?



Test Your Knowledge:

Reporting, Cost Allocation #10

Q #10:

True or False: TANF expenditure reporting is prepared on Form 196-R and submitted twice a year?

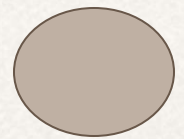


Test Your Knowledge:

Reporting, Cost Allocation #11

Q #11:

True or False: HHS will negotiate a State's Public Assistance Cost Allocation Plan every three years?



Test Your Knowledge:

Reporting, Cost Allocation #12

Q #12:

True or False: Agencies operating federal public assistance programs are **REQUIRED** to employ a Random moment time study for purposes of claiming salaries to their federal public assistance grants?



Test Your Knowledge:

Reporting, Cost Allocation #13

Q #13:

Name three examples of administrative costs that are subject to the 15% TANF admin cap? How should TANF program costs and TANF administrative costs that are subject to the 15% admin cap allocated? Can both categories be claimed as TANF program costs?

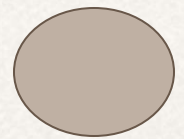


Test Your Knowledge:

Reporting, Cost Allocation #14

Q #14:

A state must wait for a PACAP to be approved by Cost Allocation Services before they claim costs



Test Your Knowledge:

Reporting, Cost Allocation #15

Q #15:

If a state elects to transfer TANF funds to SSBG. How must the transferred funds be used? If there are associated administrative costs, how must they be allocated?



Test Your Knowledge: Subrecipient Monitoring, PMS Draws, Treasury State Agreements #1

Q #1: Fill-in-the-blank –

A _____ is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship.

A _____ is for the purpose of obtaining goods and services for the non-Federal entity's own use and creates a procurement relationship.

Hint: One uses Federal funds to carry out a program for a public purpose specified in authorizing statute and one provides goods or services for the benefit of the non-Federal entity.



Test Your Knowledge: Subrecipient Monitoring, PMS Draws, Treasury State Agreements #2

Q #2:

Scenarios – Identify each scenario as a Subrecipient or Contractor and your reasons

Scenario A: A state gives money to a community organization that runs a youth employment program. The program includes employment, education, and career exploration opportunities for TANF-eligible youth.

Scenario B: A state is responsible for administering the TANF grant. The state has recently needed to hire new staff to assist with case management. The staff need to be trained. The state is seeking an external partner who can design and deliver curriculum to the new staff.



Test Your Knowledge: Subrecipient Monitoring, PMS Draws, Treasury State Agreements #3

Q #3:

Who is responsible for monitoring the activities of a subrecipient to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the grant?



Test Your Knowledge: Subrecipient Monitoring, PMS Draws, Treasury State Agreements #4

Q #4:

True or False - For States and Territories, federal payments are governed by Treasury – State CMAA agreements (Cash Management Improvement Act).



Test Your Knowledge: Subrecipient Monitoring, PMS Draws, Treasury State Agreements #5

Q #5:

What Act governs the rules and procedures for the efficient transfer of federal funds between federal agencies and the state?



Test Your Knowledge: Subrecipient Monitoring, PMS Draws, Treasury State Agreements #6

Q #6:

For any resulting interest accrued as a result of federal awards being deposited into interest bearing accounts, how much can a recipient retain? What should occur with the remaining interest balance?



Test Your Knowledge: Subrecipient Monitoring, PMS Draws, Treasury State Agreements #7

Q #7:

True or False: TSA are negotiated every three years in concert with a TANF state plan?



Test Your Knowledge: Subrecipient Monitoring, PMS Draws, Treasury State Agreements #8

Q #8:

True or False: Advance payments are permissible at the subrecipient level per 45 CFR Part 75 even when subrecipients have committed fraud with the advanced funds.



Test Your Knowledge: Subrecipient Monitoring, PMS Draws, Treasury State Agreements #9

Q #9:

True or False - The primary intent of the State and Treasury Agreements is for states to draw federal funds when they are needed and for federal programs to be “interest-neutral”.



Test Your Knowledge: Closeout, Audits, Uniform Guidance Updates #1

Q #1:

True or False: It is permissible for a recipient to draw all of their TANF funds once they are awarded in their PMS account?



Test Your Knowledge:

Closeout, Audits, Uniform Guidance Updates #2

Q #2:

True or False: From an administrative perspective, it is more efficient to use your most recently awarded TANF funding first.



Test Your Knowledge: Closeout, Audits, Uniform Guidance Updates #3

Q #3:

How does ACF determine whether a TANF account is ready for closeout?
How many days does a recipient have to finalize the closeout of their federal awards (final reports, final draws, etc.)



Test Your Knowledge: Closeout, Audits, Uniform Guidance Updates #4

Q #4:

When are final PEAFF reports due? How long can non-compliance extend before reporting in FAPIIS is required by the federal awarding agency?



Test Your Knowledge: Closeout, Audits, Uniform Guidance Updates #5

Q #5:

True or False - Revisions to 2 CFR (Uniform Guidance) are being proposed, including “Clarifications”. One clarification will emphasize that pass-through entities are responsible for subrecipient and contractor determinations (i.e., distinguishing subawards from contracts).



Test Your Knowledge: Closeout, Audits, Uniform Guidance Updates #6

Q #6:

Name three Single Audit findings could lead to a TANF penalty.



Test Your Knowledge: Closeout, Audits, Uniform Guidance Updates #7

Q #7:

What guidance document updated by the federal awarding agency do auditors reference when completing a State Single Audit?



Test Your Knowledge: Closeout, Audits, Uniform Guidance Updates #8

Q #8:

While audit findings below are common TANF Audit Findings:

- a) improper expenditures (that do not meet one of the four TANF purposes),
- b) non-compliance with TANF reporting requirements,
- c) improper indirect costs charged to the TANF program,
- d) missing documentation to support proper eligibility for families receiving TANF benefits.
- e) All of the above



Test Your Knowledge: Closeout, Audits, Uniform Guidance Updates #9

Q #9:

Name two items in OMB's recent updates to 2 CFR Part 200 that may impact TANF

