


# Tribal TANF

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## Grants Management & Allowability

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# Tribal TANF – Grants Management Agenda

- INTRODUCTION/ ACF-OGM TEAM (slides 4-5)
- TANF STATUTES/LAWS (slide 6)
- FISCAL REGULATIONS (slide 7)
- TANF AWARDING & UEI/ NOA INFO (slides 8 - 13)
- TANF FUNDING OBJECTIVES – TANF (slides 14-19)
- UNIFORM GUIDANCE: Real Property/ Rent, Prior Approval, Cost Allocation (slides 20-27)
- GRANTSOLUTIONS/ OLDC/ (slide 29)
- TANF FINANCIAL REPORTING & DRAWS (slides 30-32)
- CLOSEOUT (slide 33-34)
- AUDITS (slides 35-37)

^ denotes there is an associated attachment



# Tribal TANF – Grants Management Housekeeping

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-Resident scribe

-Questions

-Name, title and Tribal affiliation

-Re-routing

-All questions count

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# Tribal TANF – Grants Management Introduction

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**Which do you find more important in life?**

- 1) the journey or**
  - 2) the destination**
- 

***In the "life cycle of TANF", your ACF Grants Team thinks it's "the company" that is more important***



# Tribal TANF – Grants Management OFA Grants Team ^

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# Tribal TANF – Grants Management 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**
- Tribal TANF [Regulations](#) - 45 CFR Part 286
- Office of Family Assistance (OFA) - [website](#)
- Tribal TANF [Terms & Conditions](#)
- Tribal TANF Expenditure Reports and Instructions - [196T](#) & [196P](#)
- Audit Compliance Supplement 2023^



# Tribal TANF – Grants Management Fiscal Regulations

- **The Federal Grant and Cooperative Agreement Act**
- **Consolidated Appropriations Act**
- **Federal Funding Accountability and Transparency Act ([FSRS](#))**
- **Title 31 (USC 31)**
  - 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**
  - 45 CFR Part 75
- **Grants Oversight and New Efficiency (GONE) Act** – Close out of expired grants
- **Unique Entity Identifier (UEI) – [2 CFR Part 25](#)** - required in order to receive federal awards
- **Office of Grants Management (OGM) - [website](#)**



# Tribal TANF – Grants Management Awarding - CFDA – 93.558

## Title IV-A: Approved Tribal Plan = TANF Block Grant Award

### -Tribal Family Assistance Grant (SFAG) (SEC. 412)

- Mandatory Block Grant - set dollar amount determined by a Statutory formula
- Fiscal Year Appropriation (TANF-ACF-PI-2017-01, AMENDED)
- Period of Performance: Available Until Expended
- Awards Issued in Quarterly Installments (SEC. 403, 405)
- Potential penalties (SEC. 412) could impact funding
- 25% Cap on Administrative Costs
- Reports due quarterly in GrantSolutions/ OLDC

## Pandemic Emergency Assistance Fund (PEAF)

### -TANF Pandemic Emergency Assistance Fund (PEAF) (SEC 403, amended by ARPA of 2021)

- Emergency assistance funds authorized for non-recurrent short-term benefits
- Period of Performance: Initial / Reallotment Awards: **April 1, 2021 – May 2024**
- Funds must be obligated AND liquidated by end of Period of Performance
- 25% cap on administrative costs
- Reports due annually; final report due within 90 days of end of Period of Performance







# Tribal TANF – Grants Management Awarding - CFDA – 93.558

## Approved Tribal TANF Plan:

### UEI Renewal^:


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

### TANF Notice of Award (NoA):

- includes a summary of the T&Cs & reference to full T&Cs
- includes accounting information (i.e., CANs, GDNs, amounts)
- available on 

### Terms & Conditions:

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



# Tribal 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:


-If you renew your UEI timely, there should be no change in the UEI number associated with your program grant. If a different UEI number is assigned during renewal, the recipient should ask Sam.gov to issue/restore the same UEI used previously for the same program grant. 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.

-The slides on accessing your NOAs in GrantSolutions provide important information for entities that different UEIs assigned to different program Departments within the entity.



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.



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



# Tribal 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 [GrantSolutions](#) 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](mailto:Help@grantsolutions.gov)

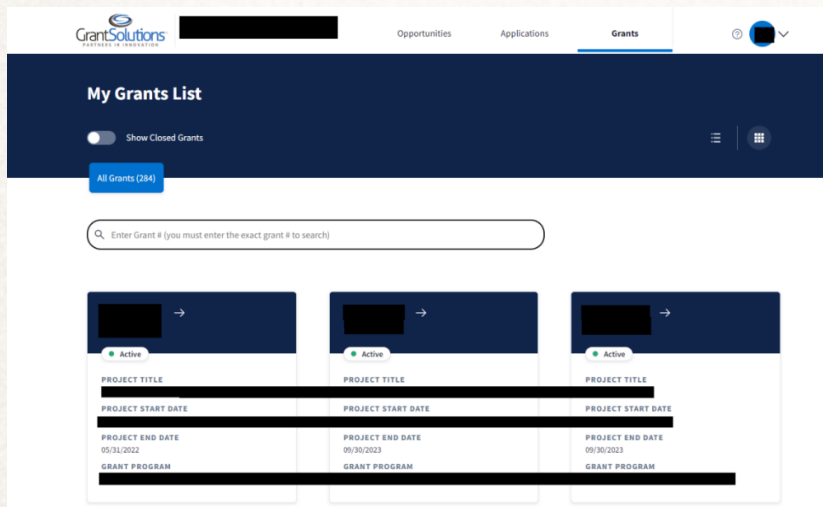
Department of Health and Human Services Administration for Children and Families		Notice of Award	
		Award#	
		FAIN#	
		Federal Award Date:	
Recipient Information		Federal Award Information	
1. Recipient Name NAME OF ENTITY		11. Award Number	
2. Congressional District of Recipient 04		12. Unique Federal Award Identification Number (FAIN)	
3. Payment System Identifier (ID)		13. Statutory Authority	
4. Employer Identification Number (EIN)		14. Federal Award Project Title	
5. Data Universal Numbering System (DUNS)		15. Assistance Listing Number 93.558	
6. Recipient's Unique Entity Identifier (UEI)		16. Assistance Listing Program Title Temporary Assistance for Needy Families	
7. Project Director or Principal Investigator		17. Award Action Type None	
8. Authorized Official		18. Is the Award R&D? No	
Federal Agency Information ACF/OFA Office of Mandatory Grants		<b>Summary Federal Award Financial Information</b> 19. Budget Period Start Date 10/01/2022 - End Date 09/30/2023 20. Total Amount of Federal Funds Obligated by this Action 20a. Direct Cost Amount 20b. Indirect Cost Amount 21. Authorized Carryover 22. Offset 23. Total Amount of Federal Funds Obligated this budget period \$0.00 24. Total Approved Cost Sharing or Matching, where applicable \$0.00 25. Total Federal and Non-Federal Approved this Budget Period 26. Period of Performance Start Date 10/01/2022 - End Date 09/30/2023 27. Total Amount of the Federal Award including Approved Cost Sharing or Matching this Period of Performance	
9. Awarding Agency Contact Information Grants Management Specialist		28. Authorized Treatment of Program Income ADDITIONAL COSTS	
10. Program Official Contact Information		29. Grants Management Officer - Signature Grants Officer	
30. Remarks See Remarks (continuation)			



# Tribal TANF – Grants Management Unified Experience – NOA^ (continued)

## Things to know about NOA access in GrantSolutions:

### Example of My Grants List screen:



1) If you do not see the My Grants List grants when you log into GrantSolutions?

If you do not see the My Grants List screen, you may be missing Grants Management Services (GMM) on your account. To resolve this issue, please reach out to [Help@grantsolutions.gov](mailto:Help@grantsolutions.gov) with your username and the UEI to which your awards are issued.

2) If you see the My Grants List screen but no awards are found when you log into Grantsolutions?

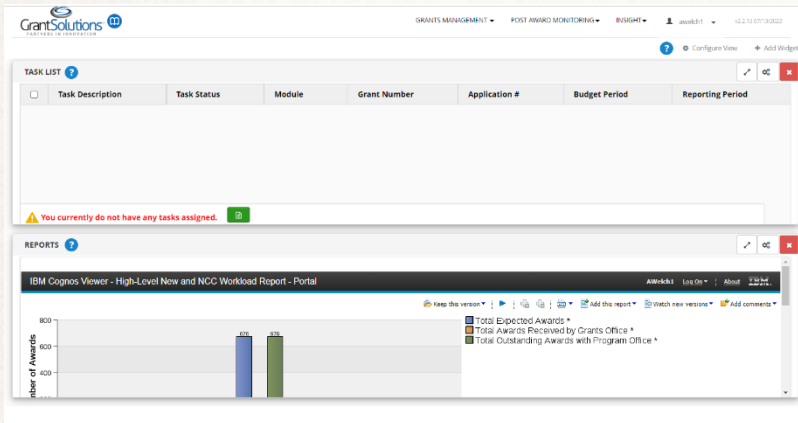
If you see the My Grants List screen, and no awards are found, your account may be missing an assignment Grants Management Services (GMM). To resolve this issue, please reach out to [Help@grantsolutions.gov](mailto:Help@grantsolutions.gov) with your username and the UEI to which your awards are issued.

Cont....

# Tribal TANF – Grants Management Unified Experience – NOA^ (continued)

## Things to know about NOA access in GrantSolutions:

### Example of Portal screen:



3) For recipients that see the Portal screen, they should reach out to the Help Desk to have the portal removed and ensure they have GMM access enabled. This will allow them to see the new grants list page at login.

4) If you are experiencing any issues with downloading NOAs, it may be that pop-up windows are being blocked by a recipient's web browser. Please enable pop-up windows in their web browser and attempt to download the NOA again.

5) If you need access to awards issued to more than one UEI for your entity, multiple GrantSolutions accounts may be required first. Recipient access to GrantSolutions is based on the UEI number associated with the organization on their account. If access to multiple UEIs is needed, a GrantSolutions account will be required for each individual UEI/organization.

6) For recipient staff with "PI/PD" roles for the TANF grant (#7 & #8 on NOA), they may be limited to only seeing the TANF NOAs for their entity. If you are not seeing other NOAs for your entity, please initiate a GrantSolutions Help Desk ticket so your recipient profile can be adjusted from "PI/PD or AOR" to "Admin". Please let your Grants Specialist know if you have initiated a Help Desk request for this reason.

# Tribal TANF – Grants Management

## TANF Purposes

- 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

*Are the activities and expenditures being charged to your TANF grant supporting one of these 4 purposes?*



# Tribal TANF – Grants Management

## Use of TANF Funds

### Tribal TANF Regulations - Proper

§ 286.35 What are proper uses of Tribal Family Assistance Grant funds?

Tribes may use TFAGs for expenditures that:

- (1) Are reasonably calculated to accomplish the purposes of TANF, including, but not limited to, the provision to low-income households with assistance in meeting home heating and cooling costs; assistance in economic development and job creation activities, the provision of supportive services to assist needy families to prepare for, obtain, and retain employment; the provision of supportive services to prevent of out-of-wedlock pregnancies, and assistance in keeping families together, or
- (2) Were an authorized use of funds under the State plans for Parts A or F of Title IV of the Social Security Act, as such parts were in effect on September 30, 1995.



# Tribal TANF – Grants Management

## Use of TANF Funds (continued)

### Tribal TANF Regulations - Improper

§ 286.45 What uses of Tribal Family Assistance Grant funds are improper?

(a) A Tribe may not use Tribal Family Assistance Grant funds to provide assistance to:

- (1) Families or individuals that do not otherwise meet the eligibility criteria contained in the Tribal Family Assistance Plan (TFAP); or
- (2) For more than the number of months as specified in a Tribe's TFAP (unless covered by a hardship exemption); or
- (3) Individuals who are not citizens of the United States or qualified aliens or who do not otherwise meet the definition of "eligible families" at §286.5.

(b) Tribal Family Assistance Grant funds may not be used to contribute to or to subsidize non-TANF programs.

(c) A Tribe may not use Tribal Family Assistance Grant funds for services or activities prohibited by OMB Circular A-87\*.

(d) All provisions in OMB Circular A-133 and in 45 CFR part 92\* are applicable to the Tribal TANF program.

(e) Tribal TANF funds may not be used for the construction or purchase of facilities or buildings.

(f) Tribes must use program income generated by the Tribal Family Assistance grant for the purposes of the TANF program and for allowable TANF services, activities, and assistance.

\*superseded by the Uniform Guidance 2 CFR Part 200 (for HHS grants 45 CFR Part 75 should be referenced)





# Tribal TANF – Grants Management

## Use of TANF Funds (continued)

### Tribal TANF Regulations – Administrative Cost Cap

§ 286.50 Is there a limit on the percentage of a Tribal Family Assistance Grant that can be used for administrative costs?

- ACF/ OFA will negotiate administrative costs with each Tribal TANF applicant individually
  - › no more than 35% of TANF grant can be spent on administrative costs during the first grant year
  - › no more than 30% of TANF grant can be spent on administrative costs during the second grant year
  - › no more than 25% of TANF grant can be spend on administrative costs during third and subsequent grant years



# Tribal TANF – Grants Management

## Use of TANF Funds (continued)

### Tribal TANF Regulations – Not Administrative Costs

§ 286.55 What types of costs are subject to the administrative cost limit on Tribal Family?

(1) Activities that fall within the definition of “administrative costs” at §286.5

*Administrative cost* means costs necessary for the proper administration of the TANF program.

(1) It excludes the direct costs of providing program services.

i) For example, it excludes costs of providing diversion benefits and services, providing program information to clients, screening and assessments, development of employability plans, work activities, post-employment services, work supports, information on and referral to Medicaid, Child Health Insurance Program (CHIP), Food Stamp and Native Employment Works (NEW) programs and case management.

(ii) It excludes the salaries and benefit costs for staff providing program services and the direct administrative costs associated with providing the services, such as the costs for supplies, equipment, travel, postage, utilities, rental of office space and maintenance of office space, and

(iii) It excludes information technology and computerization needed for tracking and monitoring.



# Tribal TANF – Grants Management

## Use of TANF Funds (continued)

### Tribal TANF Regulations – Administrative Costs

§ 286.55 What types of costs are subject to the administrative cost limit on Tribal Family?

(1) Activities that fall within the definition of “administrative costs” at §286.5

*Administrative cost* means costs necessary for the proper administration of the TANF program.

...

(2) It includes the costs for general administration and coordination of this program, including contract costs for these functions and indirect (or overhead) costs. Some examples of administrative costs include, but are not limited to:

- (i) Salaries and benefits and all other direct costs not associated with providing program services to individuals, including staff performing administrative and coordination functions;
- (ii) Preparation of program plans, budgets, and schedules;
- (iii) Monitoring of programs and projects;
- (iv) Fraud and abuse units;
- (v) Procurement activities;
- (vi) Public relations;
- (vii) Services related to accounting, litigation, audits, management of property, payroll, and personnel;
- (viii) Costs for the goods and services required for administration of the program such as the costs for supplies, equipment, travel, postage, utilities, and rental of office space and maintenance of office space, provided that such costs are not excluded as a direct administrative cost for providing program services under paragraph (1) of this definition;
- (ix) Travel costs incurred for official business and not excluded as a direct administrative cost for providing program services under paragraph (1) of this definition;
- (x) Management information systems not related to the tracking and monitoring of TANF requirements (e.g., for a personnel and payroll system for Tribal staff); and
- (xi) Preparing reports and other documents related to program requirements.



# Tribal TANF – Grants Management Uniform Guidance

§ 2 CFR Part 200 vs 45 CFR Part 75

§ 45 CFR Part 75 vs 45 CFR Part 286

§ 75.403 Factors affecting allowability of costs

§ 75.405 Allocable costs

Costs claimed against federal awards must be:

- necessary and reasonable for the performance of the Federal award
- allocable ... goods or services are assigned to TANF in accordance with relative benefits received. (this is actually found in TANF regulations as well)

Allocation of costs to the TANF grant would consider:

- Was cost incurred specifically for administration of TANF or does it conform to any limitation or exclusions of the TANF grant?
- If cost benefits entity or program other than TANF grant, can the cost be distributed in proportions that may be approximated using reasonable methods?
- Is the cost necessary to the overall operation of the non-Federal entity and TANF grant?
- Is the cost adequately documented?



# Tribal TANF – Grants Management

## Use of TANF Funds

### Real Property & Rent

Tribal TANF Policy: - [Q & A: Use of Funds](#); [Q & A: Use of Funds](#); [45 CFR Part 286.45\(e\)](#)  
ACF Grants Policy: [Property Guidance](#)  
Uniform Guidance: [§ 75.465 Rental costs of real property and equipment](#)

- TANF funds cannot be used to purchase property, a trailer or modular building which are designed to serve as dwellings or places of business. When evaluating a request to lease a modular unit with TANF funds, the Tribe must also consider the extent to which the funds expended by the TANF program would represent the proportional cost of the unit's use by TANF staff and clients.
- Rental costs are allowable as long as there is more than an "arm's-length" in lease/ lessor relationship and to the extent that the rates are reasonable in light of such factors as: rental costs of comparable property, if any; market conditions in the area; alternatives available; and the type, life expectancy, condition, and value of the property leased.
- Rental costs under "less-than-arm's-length" leases are allowable only up to the amount that would be allowed had title to the property been vested in the governmental unit. This amount would include expenses such as depreciation, maintenance, taxes, and insurance.
- A less than arm's length is one under which one party to the lease agreement is able to control or substantially influence the actions of the other. Less than arm's length leases include, but are not limited to:
  - › those between divisions of a governmental unit;
  - › governmental units under common control through common officers, directors, or members;
  - › and a governmental unit and a director, trustee, officer, or key employee of the governmental unit or his immediate family, either directly or through corporations, trusts, or similar arrangements in which they hold a controlling interest.

**Example of Unallowable Rent claim:** a governmental unit may establish a separate corporation for the sole purpose of owning property and leasing it back to the governmental unit.



# Tribal TANF – Grants Management

## Use of TANF Funds (continued)

*Prior Approval*

Tribal 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 **written** 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 regulations, but the following are the most common requests for the TANF program:

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

[§ 75.456 Participant support costs;](#)

[§ 75.462 Rearrangement and reconversion costs;](#)

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

[§ 75.474 Travel costs.](#)



# Most Common TANF Prior Approval Request

*Prior Approval*

Equipment, Supplies and Capital Expenditures

## 45 CFR 75.2:

*Capital expenditures* means expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life.

*Equipment* means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000. See also *Capital assets, Computing devices, General purpose equipment, Information technology systems, Special purpose equipment, and Supplies*.

*Supplies* means all tangible personal property other than those described in *Equipment*. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life. See also *Computing devices and Equipment*.



# Tribal TANF – Grants Management

## Use of TANF Funds

*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.





# Tribal TANF – Grants Management

## Use of TANF Funds (continued)

*Prior Approval*

**Equipment, Supplies and Capital Expenditures**

45 CFR § 75.321 Supplies.

See also § 75.453.

(a) Title to supplies will vest in the non-Federal entity upon acquisition. If there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate value upon termination or completion of the project or program and the supplies are not needed for any other Federal award, the non-Federal entity must retain the supplies for use on other activities or sell them, but must, in either case, compensate the Federal Government for its share. The amount of compensation must be computed in the same manner as for equipment. See § 75.320(e)(2) for the calculation methodology.

(b) As long as the Federal Government retains an interest in the supplies, the non-Federal entity must not use supplies acquired under a Federal award to provide services to other organizations for a fee that is less than private companies charge for equivalent services, unless specifically authorized by Federal statute.

*Grantee's official letter request should include following:*

- Description of prior approved property and its use
- Estimated date on when property will be purchase
- Cost
- Disclose if the prior approved property will be funded by the sale of a replacement property (equipment-vehicle)
- Request instructions for disposal of replacement property (if salvage value is over \$5,000)
- Procurement Policy
- Provide a statement attesting to the adherence of their own financial policy and procedure.
- Identify if the prior approved property will be used for TANF purposes only or if it will be shared property



# Tribal TANF – Grants Management

## Use of TANF Funds (continued)

### Tangible Property

ACF Grants Policy: [Property Guidance](#)

Uniform Guidance: [§ 75.320\(e\)](#) Equipment, [45 CFR Part 75.321](#) and [45 CFR Part 75.439](#):

### Tangible Personal Property [Reporting](#)

*The official starting point for tangible personal property disposition process, a prior approval, is for the recipient to submit a SF-428 and SF-428-C Disposition Request/Report form with supporting documentation to their Grants Specialist for review, guidance and decision.*

Basic guidance for each of the forms:

- *SF-428. The Cover Page must be submitted along with the other SF-428 Attachments (B, C, and S).*
- *SF-428 Attachment C. The Disposition Request/Report form is due when the equipment acquired under the Federal award is no longer needed, the recipient must request disposition instructions, regardless of current fair market value, in accordance with [45 CFR 75.320\(e\)](#). Upon review of the information, the recipient may be required to compensate ACF for its percentage of participation of the current market value or proceeds from the sale. The amount is calculated by multiplying the current fair market value or proceeds of sale by the percentage of participation in the cost of the original purchase. *The official starting point for tangible personal property disposition process, a prior approval, is for the recipient to submit the SF-428 Cover Page and SF-428-C Disposition Request/Report with supporting documentation to your respective ACF OGM specialist.**
- *SF-428 Attachment S. The Supplemental Sheet may be submitted with the SF-428 Attachment B or C to provide additional information.*



# Tribal TANF – Grants Management

## Use of TANF Funds (continued)

### Cost Allocation

Tribal TANF Policy: - [Q & A: Use of Funds](#); [45 CFR Part 286.50\(d\)](#); [45 CFR Part 286.270](#)  
 ACF Grants Policy: [Property Guidance](#)  
 Uniform Guidance: [§ 75.405](#) Allocable Costs; [§ 75.416](#) Cost allocation plans and IDCR.

#### § 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 VII - States and Local Government and Indian Tribe Indirect Cost Proposals (*D.Submission and Documentation of Proposals*)

Each Indian tribal government desiring reimbursement of indirect costs must submit its indirect cost proposal to the Department of the Interior (its cognizant agency for indirect costs).

#### § 286.50(d) Is there a limit on the percentage of a Tribal Family Assistance Grant that can be used for administrative costs?

(d) ACF will negotiate limitations on administrative costs based on, but not limited to, a Tribe's TANF funding level, economic conditions, and the resources available to the Tribe, the relationship of the Tribe's administrative cost allocation proposal to the overall purposes of TANF, and a demonstration of the Tribe's administrative capability.

Cost Allocation	
Acceptable?	Methodology
✓	Staff Assignment/ Allocation
✓	Square Footage
✓	Machine/ Software Usage
✗	Federal Award Amounts
✗	Labor Costs



# Tribal TANF – Grants Management

## Use of TANF Funds (continued)

### EXAMPLES

Cost Claiming Considerations for the TANF Grant					
1) Does it meet 1 of 4 TANF purposes? 2) Is it a TANF Program or TANF Admin cost? 3) Does TANF regulations or policy prohibit? 4) Does Uniform Guidance prohibit? 5) Does it require allocation?					
Purchase	Prohibited by TANF Policy	Supported by the Uniform Guidance	Counts Against TANF Admin cap?	Need Prior Approval?	Other Considerations
Microsoft Software and TA Package used for TANF operations Cost: \$5,460K	N	Y	No	Yes	May require allocation if non-TANF programs or other entities benefit
Vehicle used to transport TANF clients ONLY Cost: \$19,200K	N	Y	No	Yes	SF 428 Form
Antivirus software Cost: \$2,200K	N	Y	Yes	No	May require allocation if non-TANF programs or other entities benefit
5 Laptops @ \$2,200/ ea. to be used by TANF staff Cost: \$11,000K	N	Y	N	No	Does not exceed \$5,000 single unit cost threshold and are being used by TANF only staff
Lot to build facility Cost: \$59,000K	Y	N/A	N/A	N/A	Construction and Real Property are not authorized uses of TANF funding
HR Server for payroll and timekeeping Cost: \$11,300K	N	Y	Yes	Yes	SF 428 Form May require allocation if non-TANF programs or other entities benefit



# Tribal TANF – Grants Management Financial Reporting ^

## Access to GrantSolutions™ & OLDC: PARTNERS IN INNOVATION

### 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 Tribal TANF grant for my entity*
- access to Tribal TANF NOAs*
- access to Tribal 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



# Tribal TANF – Grants Management Financial Reporting

## ACF 196T

(<https://www.acf.hhs.gov/ofa/programs/tanf/reporting-instructions>)

### -Tribal Family Assistance Grant (TFAG)

- Report due quarterly until all funds expended
- Not subject to 45 CFR 95.7 timeframe

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**

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'S NUMBER:	REPORT PERIOD:	From:	To:
		ORIGINAL ( )	REWARDED ( )
		QUARTERLY ( )	FINAL ( )
REPORTING FUND:	COLUMN (A) FEDERAL TRAIL FUNDS	COLUMN (B) STATE CONTRIBUTED WIDE FUNDS	COLUMN (C) TRIBAL FUNDS
1. TOTAL FEDERAL FUNDS AWARDED	\$	\$	\$
EXPENDITURES ON ASSISTANCE			
2A. Cash Assistance Payments (Basic Assistance)	\$	\$	\$
2B. Other Assistance Expenditures	\$	\$	\$
2C. TOTAL ASSISTANCE EXPENDITURES	\$	\$	\$
EXPENDITURES ON NON-ASSISTANCE			
3A. Administration	\$	\$	\$
3B. Systems	\$	\$	\$
3C. Other Non-Assistance Expenditures	\$	\$	\$
3D. TOTAL NON-ASSISTANCE EXPENDITURES	\$	\$	\$
TOTALS			
4. Total Expenditures	\$	\$	\$
5. Unliquidated Balance	\$	\$	\$
6. Unobligated Balance	\$	\$	\$
7. Tribal Replacement Funds	\$	\$	\$
THIS IS TO CERTIFY THAT THE INFORMATION REPORTED ON ALL PARTS OF THIS FORM IS ACCURATE AND TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF			
SIGNATURE/Tribal Official:	PRINTED NAME/TITLE:		
DATE SUBMITTED:	CONTROL NO. 0970-0046	PHONE NUMBER:	
FORM ACF-196T PAGE 1 OF 1	EXPIRATION DATE: XXXXXXXX	EMAIL ADDRESS:	



GrantSolutions/ OLDC:

[www.grantsolutions.gov](http://www.grantsolutions.gov)



# Tribal TANF – Grants Management Financial Reporting (continued)

## ACF 196P

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

### -TANF Pandemic Emergency Assistance Fund (PEAF) Authorized by ARP Act of 2021

- Report due annually, 90 days after FFY (December 29) until final
- PMS: GY 2021

Tribal PEAFF	
Reallotted PEAFF award received	6/1/2023
Checks need to be written no later than	6/1/2024
Interim 9/30/23 report due (can be submitted as 'final' if all funds expended)	12/29/2023
Final report should be submitted no later than	8/31/2024

The form is titled "U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES ADMINISTRATION FOR CHILDREN AND FAMILIES TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) PANDEMIC EMERGENCY ASSISTANCE FUNDS AWARDED TO GRANTEEES". It includes fields for grantee name, employee ID number, submission type (Annual or Final), grant award year (2021), and report period (April 1, 2021 to present). A table for reporting items shows: 1. Total Federal Funds Awarded (\$0.00), 2. Administration (\$0.00), 3. Non-Recurrent, Short Term Benefits (\$0.00), 4. Total Expenditures (\$0.00), 5. Unliquidated Obligations (\$0.00), and 6. Unobligated Balance (\$0.00). A section asks if the grantee has received a reallotted PEAFF award, with YES and NO options. The bottom section contains a signature line for an authorized representative, their name, phone number, email address, and a checkbox for "FORM ACF-196P".



-Excel [template](#) available

-submitted to OFA resource mailbox: ([PEAF@acf.hhs.gov](mailto:PEAF@acf.hhs.gov))



# Tribal TANF – Grants Management Payment Management Draws

Expenditure Reports ↔ Draws

**§ 45 CFR Part 75.305 (b)** For non-Federal entities other than states, payments methods must minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the non-Federal entity whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means.

- 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)

**§ 45 CFR Part 286.45 (f)** Tribes must use program income generated by the Tribal Family Assistance grant for the purposes of the TANF program and for allowable TANF services, activities, and assistance.

[Payment Management System](#) - [PMS Training](#) - TANF Subaccounts: FAG – “TANF”  
PEAF – “TANFC6”





# Tribal TANF – Grants Management

## Grant Closeout

### § 75.381 Closeout

-tribe must submit all financial, performance, and other reports as required by the terms and conditions of the Federal award, no later than 90 calendar days after the end date of the period of performance.

-tribe must liquidate all obligations incurred under the Federal award no later than 90 calendar days after the end date of the period of performance as specified in the terms and conditions of the Federal award.

#### Responsibilities for closing out your TANF grant:

- Ensure that “final” is selected on your final federal financial report (196T).
- Ensure that unobligated balances are zero.
- Ensure that unliquidated obligations are zero.
- Ensure that you have met all program spending requirements:
- Ensure that spending on administration did not exceed 25% or other amount approved in Tribal TANF plan.
- Ensure that all draws have been requested in the Payment Management System (PMS) within 90 days in concert with reported expenditures on your FFR in OLDC. 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 196T following the quarter in which the TANF grant was fully drawn.



# Tribal TANF – Grants Management

## Grant Closeout (continued)

### Responsibilities for closing out your PEAFF grant:

- When submitting your final **196P** report, please ensure that “final” is selected on the form and submit the completed and signed form to [PEAFF@acf.hhs.gov](mailto:PEAFF@acf.hhs.gov) by 8/31/24.
- Ensure that the unliquidated obligations line shows zero.
- Ensure that unexpended funds are included in the unobligated balance.
- Ensure that you have expended funds on non-recurring, short-term benefits and associated administrative costs as allowed per the terms and conditions of your grant.
- Ensure that all draws have been requested in the Payment Management System (PMS) within 90 days in concert with reported expenditures on your FFR in OLDC. 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 196T following the quarter in which the TANF grant was fully drawn.
- Any funds not spent by the timeframe stated above will be deobligated and your grant will be closed.



# Tribal TANF – Grants Management Audits

## [Uniform Guidance – Subpart F](#)

**Single Audits:** single audits (or program specific audits) are required annually for tribes 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
  - tribes have option on whether audit report copies are available for public inspection
  - reports should not include protected personally identifiable information
- tribes should follow procurement standards in [§§ 75.326](#) through [75.335](#) when procuring audit services
- 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:** tribe 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.

## [Audit Compliance Supplement](#)

- the Compliance Supplement (Supplement) is based on the requirements of 31 USC Chapter 75 and 2 CFR Part 200, Subpart F.
- the Supplement provides information for auditors on Federal program's objectives, procedures, and requirements subject to the audit



# Tribal TANF – Grants Management Audits - Penalties

## § 45 CFR Part 286.195 & 286.200 Determination that Tribal Family Assistance Grant funds were intentionally misused

- single audit or Federal review
- reasonable person would not consider to be within the purposes of the TANF program (except as specified in §286.35 and §286.45)
- supporting documentation, such as Federal guidance or policy instructions, states that TANF funds could not be used
- after notification that ACF determined such use to be improper, the Tribe continues to use the funds in the same or similarly improper manner

**Note:** If the single audit determines that a Tribe misused Federal funds in applying the negotiated time limit provisions under §286.115, the amount of the penalty for misuse will be limited to five percent of the TFAG amount. (1) This penalty shall be in addition to the reduction specified under §286.195(a)(1).

## Examples of determinations that may lead to a penalty:

- violation of provisions of the Act, 45 CFR Part 75, or any Federal statutes and regulations applicable to the TANF program
- providing assistance beyond the Tribe's negotiated time limit under §286.115 (next FY TFAG reduced)
- intentionally misusing TFAG for an unallowable purpose (next FY TFAG reduced by additional 5%)
- failure to meet the minimum work participation rate(s) (next FY TFAG reduced no more than 21%)
- failure to repay a Federal loan provided under section 406 of the Act (next FY TFAG reduced)
- failure to replace penalty reduction (next FY TFAG reduced)

## Other considerations:

- Tribe must expend additional Tribal funds to replace penalty reductions in the following FY the penalty was applied and report on 196T
- if a Tribe retrocedes the program, the Tribe will be liable for any penalties incurred for the period the program was in operation



# Tribal TANF – Grants Management Audits

## Common Tribal TANF Audit Findings

FFATA: Proper controls were not in place to ensure compliance with the Federal Funding Accountability and Transparency Act reporting requirements.

Eligibility: documentation missing or not maintained to support proper eligibility decisions for families receiving TANF benefits.

Less than arm's length: tribal TANF funds claimed for rental costs where “less-than-arms-length” relationship existed between lessor and lessee.

Internal Controls - Records Management/ Property: Property records were incomplete, not consistently updated when new assets are purchased, and complete inventory of property and equipment has not been reconciled to the property records in the required two-year time period.

Financial Reporting: non-compliance with TANF & PEAFF reporting requirements; late reporting.

Improper Expenditures: Expenditures claimed were determined to not meet one of the TANF purposes.

Cost Allocation: Indirect Cost Plans not negotiated timely; improper indirect costs charged to TANF program; cost allocations and internal charges were not monitored or determined correctly



# Questions and Comments



# Tribal 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 (196T)	<a href="#">196T Report Form and Instructions</a>		
Uniform Guidance Questions	<a href="#">45 CFR Part 75</a>		
Prior Approval	<a href="#">§ 75.407 Prior Approval</a>	ACF/OFA	Program Specialist
Tribal TANF Funding Allowability	<a href="#">TANF Policy on Allowable Costs</a>		
Tribal TANF Program Reports	<a href="#">45 CFR Part 286.44 &amp; 45 CFR Part 286.45</a>		
Tribal TANF Plan	<a href="#">Caseload and Recipient Data</a>		
Tribal TANF Plan	<a href="#">Tribal TANF Plan Guidance</a>	GRANTSOLUTIONS	<a href="mailto:Help@grantsolutions.gov">Help@grantsolutions.gov</a>
Grantsolutions Access	<a href="#">Request a GrantSolutions account</a>		
NOA Access	<a href="#">Locate a Grant Award:</a>		
OLDC Access for 196T	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	<a href="#">Unified Experience Training</a>	PMS	<a href="mailto:PMSOIGAudit@psc.hhs.gov">PMSOIGAudit@psc.hhs.gov</a>  PMS Help Desk: Phone: 1-877-614-5533; <a href="#">Email</a>  <a href="#">PMS Account Liaison</a>
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 <a href="mailto:PMSOIGAudit@psc.hhs.gov">PMSOIGAudit@psc.hhs.gov</a> . (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 Access	<a href="#">User Request Guidance from PMS</a>		
PMS Draw	<a href="#">Payment Request Guidance</a>	SAM.GOV	SAM.gov
Renew my UEI	<a href="#">Sam.gov</a>	FSD.GOV	FSD.gov
Restore my UEI	<a href="#">SAM.gov Help Desk</a>		

