



ACF-196R Narrative Excellence Guide

Resource 1

The ACF-196R is the federal form that states use to report TANF expenditures quarterly to the Office of Family Assistance (OFA). Part II of this form requires detailed narrative descriptions for specific expenditure categories that need additional context to demonstrate alignment with TANF purposes.

Why Detailed Narratives Matter

The narrative sections of the ACF-196R form provide essential context for understanding state TANF expenditures and support OFA's oversight responsibilities. While numerical data shows *what* was spent, narratives explain *how and why* funds were used, ensuring transparency and accountability in TANF program administration.

This guide will help you develop clear, comprehensive narratives that satisfy federal reporting requirements and effectively communicate your state's TANF activities.

Resource Overview

Audience: State TANF administrators and financial reporting staff

Purpose: Improve quality of financial narratives for program oversight

Why use it? Reduce OFA follow-up inquiries and expedite review process

What's included? Narrative requirements, common pitfalls, quality examples, narrative checklist

196R SUBMISSION REQUIREMENTS

- **Part I (Financial Data):** Submit quarterly - 45 days after each quarter end
- **Part II (Narratives):** Submit annually to OFA by November 14th with Quarter 4 (Q4) reporting
- Submit required narratives for **each open grant year**
- Certify if no reportable information exists

Narrative Requirements by Expenditure Category

The ACF-196R form requires narratives for specific expenditure categories. Each type of narrative has distinct requirements and purposes.

Expenditure Category	When Narrative Required	Purpose
Assistance Authorized Solely Under Prior Law	When reporting expenditures on Lines 7a-7c	Document how these expenditures align with your state's former AFDC or Emergency Assistance plans
Non-Assistance Authorized Solely Under Prior Law	When reporting expenditures on Lines 8a-8c	Document how these expenditures align with your state's former AFDC or Emergency Assistance plans
Other	When reporting expenditures on Line 23	Describe benefits/services not captured in other categories
Estimation Methodologies	When reporting estimates (rather than exact expenditure amounts)	Explain why estimates were used and the estimation methods applied








Well-crafted Narratives:

- Clarify the purpose and target population of TANF expenditures in the given category
- (For “Other”) Demonstrate alignment with TANF purposes
- Reduce follow-up inquiries from reviewers
- Create a record of program rationales and expenditure decisions
- Expedite the review process

Anatomy of an Effective Narrative

Every narrative should include:

-  **Amounts:** Specific expenditure amounts by service or benefit type
-  **Description of Services or Benefits:** Clear explanation of what was provided
-  **Target Population:** Who received services, e.g., family or individual, time period, estimated number served
-  **TANF Purpose Connection:** How expenditures relate to TANF purposes
-  **Justification** (for “Other” category): Why expenditure doesn’t fit elsewhere

Weak vs. Strong Narrative Example

Assistance Authorized Solely Under Prior Law

Weak Example	Strong Example	Key Improvements
“Enhanced foster care payments for high-needs children under our former state plan.”	Enhanced foster care payments (\$540,000) for 45 children in specialized therapeutic residential facilities that exceed federal TANF assistance definitions, authorized under Section 3.1 of our former AFDC Emergency Assistance Plan (effective September 1995). These enhanced payments cover specialized therapeutic services, clinical supervision, and intensive behavioral interventions not allowable under current TANF assistance parameters. The average monthly payment per child is \$1,000, representing costs beyond basic maintenance needs that exceed standard foster care assistance rates.	<ul style="list-style-type: none">✓ Includes specific expenditure amount✓ States number of recipients✓ References specific section of former state plan✓ Describes specialized services not covered by regular assistance✓ Provides context showing costs beyond basic needs✓ Demonstrates payments NOT consistent with current TANF assistance definitions



Common Narrative Writing Pitfalls and Solutions

Pitfall 1: Inadequate Detail

Pitfall Example	Solution
"Emergency assistance for families in need."	Specify the type of emergency assistance (for example, "emergency rental assistance and landlord mediation"), average benefit amount, number of recipients, and eligibility criteria.

Pitfall 2: Missing Target Population Information

Pitfall Example	Solution
"Services for at-risk youth."	Define "at-risk" with specific criteria (for example, "youth ages 14-18 from families below 185% FPL who have experienced academic failure or juvenile justice involvement"). Include the number served.

Pitfall 3: Unclear Connection to TANF Purposes (applies to "Other")

Pitfall Example	Solution
"Various family programs."	Explicitly state which TANF purpose(s) the expenditure addresses and how the activities support that purpose (for example, "These activities support TANF Purpose 2 by providing vocational training intended to reduce dependency on government benefits").

Pitfall 4: Insufficient Justification for "Other" Category

Pitfall Example	Solution
"This program is unique to our state."	Explain why the expenditure doesn't fit existing categories, referencing specific aspects of the service, program, or benefit that make it unsuitable for other categories (for example, "This integrated family stabilization program cannot be categorized elsewhere because it combines [specific services] that cannot be meaningfully separated by funding category").

Pitfall 5: Vague Descriptions of Prior Law Authority

Pitfall Example	Solution
"Authorized under our former Emergency Assistance program."	Cite the specific section of your state's former AFDC or Emergency Assistance plan that authorized the expenditure and describe how current activities align with that authority (for example, "Authorized under our state's former Emergency Assistance plan, Section 4.2.1, which permitted emergency housing assistance...").



Narrative Quality Assurance Checklist

Use this checklist before submitting your ACF-196R to ensure your narratives meet all requirements:

For All Narratives:

- ☐ Included specific dollar amounts for each described service or benefit
- ☐ Identified and described target population, including number served
- ☐ (For “Other”) Connected expenditures to specific TANF purposes
- ☐ Provided sufficient detail about services/benefits provided
- ☐ Used clear, specific language (avoided vague terms)
- ☐ Cross-checked narrative details against expenditure amounts

For Assistance/Non-Assistance Authorized Solely Under Prior Law:

- ☐ Referenced specific section of former state AFDC or Emergency Assistance plan
- ☐ Explained how current activities align with former authorization
- ☐ Described specific assistance/services provided

For “Other” Category:

- ☐ Verified expenditure cannot be reported in another category
- ☐ Explained clearly why expenditure belongs in “Other”
- ☐ Provided comprehensive description of benefits/services
- ☐ Confirmed expenditure falls within one of the three permissible types (or obtained OFA approval)

For Estimation Methodologies:

- ☐ Explained why estimates are necessary, that is, why exact dollar amounts are not available
- ☐ Detailed step-by-step estimation methodology
- ☐ Identified data sources used