ACF-196R Template Toolkit
Resource 2

HOW TO USE THESE TEMPLATES

Each template is designed as a standalone resource for specific expenditure categories. State TANF administrators and financial reporting staff can select and use each template that applies to their specific program expenditure.

Resource Overview

Audience: State TANF administrators and financial reporting staff

Purpose: Provide fill-in-the-blank templates for required narrative categories

Why use it? Streamline narrative development and ensure all required elements are included

What's included? Select the template that matches your expenditure category and complete the bracketed sections

TEMPLATES

Each template below is available for download as a Word document.

1. **Assistance Authorized Solely Under Prior Law (Lines 7a-7c)**
   Template 1

2. **Non-Assistance Authorized Solely Under Prior Law (Lines 8a-8c)**
   Template 2

3. **Other Expenditures (Line 23 - includes Tribal TANF Programs and unique programs)**
   Template 3

4. **Estimation Documentation Builder (Any estimated expenditure)**
   Template 4

Template 1: Assistance Authorized Solely Under Prior Law
USE FOR EXPENDITURES REPORTED ON LINES 7a-7c

Narrative Guidance	Template
KEY COMPONENTS ✓ Reference to specific section of former state plan ✓ Description of services/benefits provided ✓ Target population and number served ✓ Expenditure amounts ✓ Connection to current program operations **GUIDING QUESTIONS** • What specific section of your former state plan authorizes this activity? • What specific benefits or services were provided? • Who received these benefits? (describe demographics, income levels, and eligibility criteria) • What was the total expenditure and average benefit amount? • How do current activities align with prior authorization? **WORD COUNT GUIDANCE** While there are no word count requirements, narratives should provide adequate detail while remaining clear and concise. For reference, a complete narrative using this template is typically 150-250 words.	*[NAME OF PROGRAM/SERVICE] ($[AMOUNT] expended) provided [TYPE OF ASSISTANCE] to approximately [NUMBER] [RECIPIENTS (children, families, individuals)] during FY [YEAR].* *This assistance is authorized under our state's former [AFDC/EMERGENCY ASSISTANCE] plan, Section [NUMBER], which authorized [DESCRIPTION OF AUTHORIZED ACTIVITY FROM FORMER PLAN]. The current expenditures align with this prior authorization because [EXPLANATION OF HOW CURRENT ACTIVITIES RELATE TO PRIOR AUTHORIZATION].* *Specific assistance provided includes:* • *[SPECIFIC BENEFIT #1] (Average monthly amount: $[AMOUNT] per [recipient/family])* • *[SPECIFIC BENEFIT #2] (Average amount: $[AMOUNT] per [recipient/family])* • *[SPECIFIC BENEFIT #3] (Average amount: $[AMOUNT] per [recipient/family])* *Eligibility for this assistance is limited to [ELIGIBILITY CRITERIA], consistent with our former state plan requirements.*

Template 2: Non-Assistance Authorized Solely Under Prior Law
USE FOR EXPENDITURES REPORTED ON LINES 8a-8c

Narrative Guidance	Template
KEY COMPONENTS ✓ Description of services/benefits provided ✓ Target population and number served ✓ Expenditure amounts ✓ Reference to specific section of former state plan ✓ Alignment with current program operations ✓ Explanation of why services are non-assistance **GUIDING QUESTIONS** • What specific section of your former state plan authorizes this activity? • What specific benefits or services were provided? • Who received these benefits? (describe demographics and eligibility) • What was the total expenditure and average benefit amount? • Why are these expenditures considered non-assistance rather than assistance? • How do current activities align with prior authorization? **WORD COUNT GUIDANCE** While there are no word count requirements, narratives should provide adequate detail while remaining clear and concise. For reference, a complete narrative using this template is typically 200-250 words.	*[NAME OF PROGRAM/SERVICE] ($[AMOUNT] expended) provided [TYPE OF SERVICE] to approximately [NUMBER] [RECIPIENTS (children, families, individuals)] during FY [YEAR].* *This service is authorized under our state's former [AFDC/ EMERGENCY ASSISTANCE] plan, Section [NUMBER], which authorized [DESCRIPTION OF AUTHORIZED ACTIVITY FROM FORMER PLAN]. The current expenditures align with this prior authorization because [EXPLANATION OF HOW CURRENT ACTIVITIES RELATE TO PRIOR AUTHORIZATION].* *These expenditures are properly categorized as non-assistance because [EXPLANATION OF WHY THESE ARE SERVICES RATHER THAN ONGOING BASIC NEEDS ASSISTANCE].* *Specific services provided include:* • *[SPECIFIC SERVICE #1] serving [NUMBER] recipients at a cost of $[AMOUNT]* • *[SPECIFIC SERVICE #2] serving [NUMBER] recipients at a cost of $[AMOUNT]* • *[SPECIFIC SERVICE #3] serving [NUMBER] recipients at a cost of $[AMOUNT]* *Eligibility for these services is limited to [ELIGIBILITY CRITERIA], consistent with our former state plan requirements.*

Template 3: Other Expenditures

USE FOR STATE TRANSFERS TO TRIBAL TANF PROGRAMS AND "OTHER" CATEGORY EXPENDITURES THAT DON'T FIT ANY OTHER 196R CATEGORY

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

Template 4: Estimation Documentation Builder
USE WHEN REPORTING ESTIMATED (RATHER THAN ACTUAL) EXPENDITURES

Narrative Guidance	Template
KEY COMPONENTS ✓ Explanation of why estimates are necessary ✓ Step-by-step description of estimation methodology ✓ Data sources used **GUIDING QUESTIONS** • Why is it not feasible to report actual expenditure data? • What specific steps did you take to develop the estimate? • What data sources informed your calculations? • How does the estimate compare to prior periods or similar programs? **WORD COUNT GUIDANCE** While there are no word count requirements, narratives should provide adequate detail while remaining clear and concise. For reference, a complete narrative using this template is typically 200-250 words.	*For [EXPENDITURE CATEGORY], we used estimated rather than actual expenditures because [EXPLANATION OF WHY ACTUAL DATA IS NOT AVAILABLE/FEASIBLE TO USE].* *The estimation methodology consisted of the following steps (not limited to 3):* *1. [STEP 1 – Data Collection step (e.g., Used TANF data to identify eligible population (X number of individuals)]* *2. [STEP 2 – Calculation/Analysis step (e.g., Analyzed a sample of 250 service invoices to determine average monthly cost)]* *3. [STEP 3- Allocation/Adjustment step (e.g., Applied 75% allocation factor to account for employed versus unemployed families, then adjusted upward by 8% to account for cost-of-living increases)]* *This methodology relied on the following data sources (not limited to 3):* *• [DATA SOURCE 1]* *• [DATA SOURCE 2]* *• [DATA SOURCE 3]* *Based on this methodology, we estimate total expenditures of $[AMOUNT] for this category.*