"Other" Category Deep Dive
Resource 3

The "Other" category should only be used for expenditures that cannot be reported in another line item. Expenditures reported in the "Other" category must meet one of the four purposes of TANF. OFA regularly follows up on "Other" category expenditures to ensure proper classification.
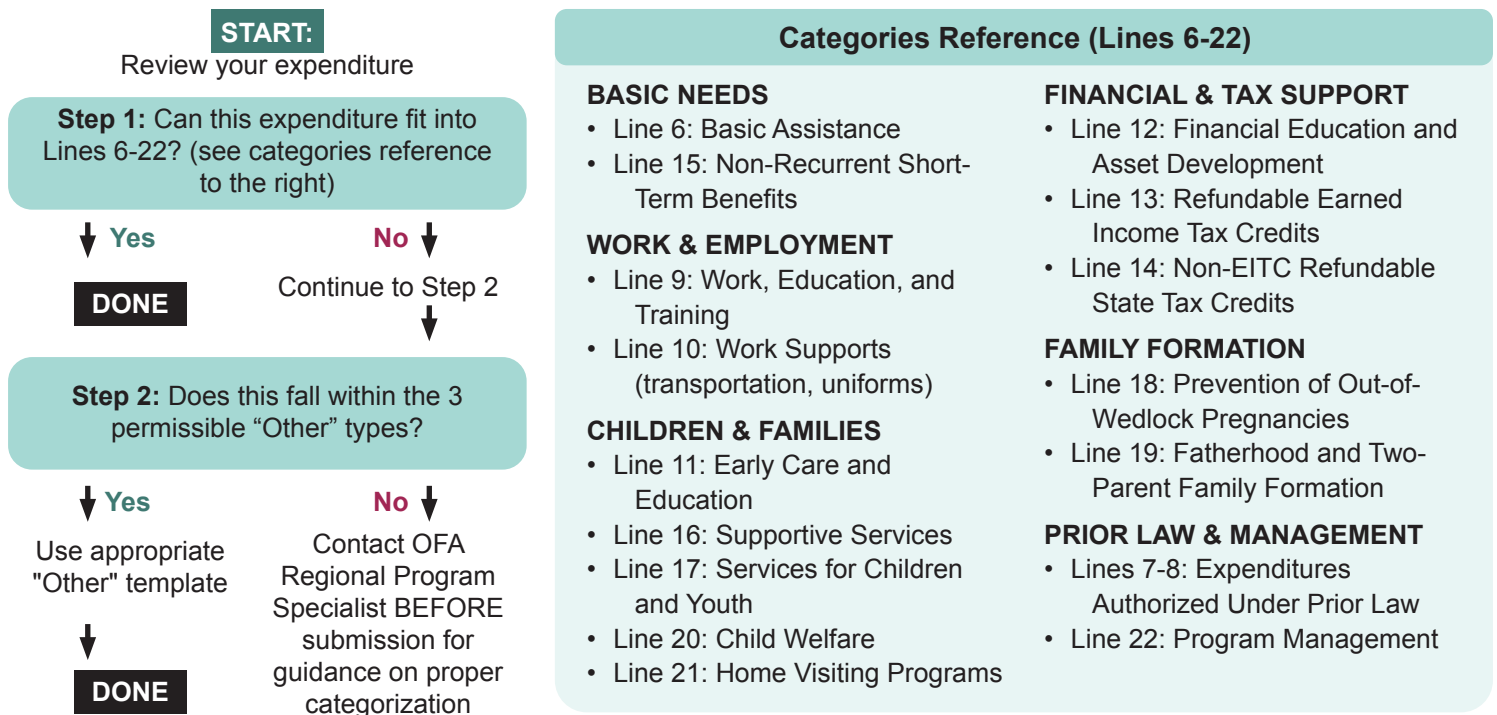
Permissible Types of "Other" Expenditures:

1. Tribal TANF Programs
2. Expenditures for Compact of Free Association (COFA) States
3. Expenditures That Don't Fit Other Categories (Requires strong justification)
   - Programs combining multiple categories that cannot be meaningfully separated
   - Services with unique aspects not captured in Lines 6-22

Resource Overview

Audience: State TANF administrators and financial reporting staff

Purpose: Understand proper use of "Other" category and avoid misclassifications

Why use it? Prevent OFA follow-up inquiries and ensure compliant categorization

What's included? Decision tree, permissible types, common misclassifications, strong example

KEY PRINCIPLE:

Only in very rare and narrow circumstances should programs be categorized as "Other." Most expenditures belong in established categories (Lines 6-22). If you're not sure which category an expenditure fits in, contact your OFA Regional Office before submission to determine appropriate categorization.

Decision Tree: Does Your Expenditure Belong in "Other"

START:
Review your expenditure

Step 1: Can this expenditure fit into Lines 6-22? (see categories reference to the right)

Yes → DONE

No → Continue to Step 2

Step 2: Does this fall within the 3 permissible "Other" types?

Yes → Use appropriate "Other" template → DONE

No → Contact OFA Regional Program Specialist BEFORE submission for guidance on proper categorization

Categories Reference (Lines 6-22)

BASIC NEEDS
- Line 6: Basic Assistance
- Line 15: Non-Recurrent Short-Term Benefits

WORK & EMPLOYMENT
- Line 9: Work, Education, and Training
- Line 10: Work Supports (transportation, uniforms)

CHILDREN & FAMILIES
- Line 11: Early Care and Education
- Line 16: Supportive Services
- Line 17: Services for Children and Youth
- Line 20: Child Welfare
- Line 21: Home Visiting Programs

FINANCIAL & TAX SUPPORT
- Line 12: Financial Education and Asset Development
- Line 13: Refundable Earned Income Tax Credits
- Line 14: Non-EITC Refundable State Tax Credits

FAMILY FORMATION
- Line 18: Prevention of Out-of-Wedlock Pregnancies
- Line 19: Fatherhood and Two-Parent Family Formation

PRIOR LAW & MANAGEMENT
- Lines 7-8: Expenditures Authorized Under Prior Law
- Line 22: Program Management

? NEED HELP WITH STEP 2?
Use Template 3 in the Template Toolkit. It provides detailed guidance for "Other" category expenditures.

Common Misclassifications in "Other"

Misclassified Example	Proper Category	Explanation
"Textbook reimbursement - payments for textbook rental fees for families with income less than 185% of the poverty level"	**Non-Recurrent Short-Term Benefits** (Line 15)	Textbook reimbursements are considered a one-time assistance rather than ongoing basic needs, which belongs in Non-Recurrent Short-term Benefits.
"Costs of child protective social workers and eligibility determination staff"	**Additional Child Welfare Services** (Line 20c) or **Program Management** (Line 22)	Staff costs related to assessment and service provision should be categorized as program management. If specific to the child welfare system, can be categorized as additional child welfare services.
"Faith-based activities, life skills, and developmentally disabled community services"	**Services for Children and Youth** (Line 17) and/or **Supportive Services** (Line 16)	Depending on services provided, these generally fit established categories. Separate into distinct categories when possible.
"Early Childhood Development, Pre-K"	**Child Care** (Line 11a) or **Pre-Kindergarten/Head Start** (Line 11b)	Programs for early childhood development and Pre-K belong in Early Care and Education category. Use Child Care (11a) for primarily custodial care while parents work, or Pre-Kindergarten/Head Start (11b) for educational programs with structured curriculum focused on school readiness.
"Training to engage fathers, reduce youth incarceration, and increase employment"	**Fatherhood and Two-Parent Family Programs** (Line 19) and/or **Services for Children and Youth** (Line 17)	Fatherhood or youth services programs have dedicated categories. Separate into distinct categories when possible.

Strong "Other" Category Justification – Hypothetical Program Example

Strong Example	Key Features
Expenditures ($2,750,000) for the Family Stability Innovation Program, which serves approximately 450 families (1,350 individuals) at risk of housing instability and family separation. *Services include:* • *Emergency rental assistance (one-time payments of $1,800 per family)* • *Case management with financial coaching (weekly sessions for 6 months)* • *Family mediation services (average 3 sessions per family)* *The program aligns with TANF Purpose 1 (providing assistance to needy families so children may be cared for in their homes) and Purpose 4 (encouraging formation of two-parent families). Eligibility is limited to families below 150% of the Federal Poverty Level with at least one child under 18.* *This expenditure is appropriately classified as "Other" because it integrates elements of several categories (Non-Recurrent Short Term Benefits, Supportive Services, and Family Formation) in a unified model that cannot be meaningfully separated for reporting purposes.*	✓ Specifies exact amount spent ✓ Identifies precise number of recipients ✓ Describes specific services provided ✓ Connects to explicit TANF purposes ✓ Clearly explains why it belongs in "Other" category ✓ Provides eligibility criteria