

# The Administration for Children & Families

**Tribal TANF Reporting**  
**Gary Allen**  
**Region VII TANF Program Manager**



**August 2013**



# The Administration for Children & Families

## Tribal TANF Data Reporting



August 2013



# Tribal TANF Data Reporting

- Data on all cases receiving Assistance
- Data collected monthly and filed quarterly
- Disaggregated (Individual) data on families receiving and no longer receiving assistance
- Aggregated (Total) data on:
  - Families receiving assistance
  - Families applying for assistance
  - Families no longer receiving assistance



# Tribal TANF Data Reporting

- Provides detailed Program information:
- Used to compute Work Participation Rates
- Demographic data on Program



# Data Report Due Dates

- **Quarterly: Tribal TANF Data Report**
- **Tribal TANF Financial Report**
- **Due Date: 45 days following the end of each quarter**
  - **January – March      May 15**
  - **April – June          August 14**
  - **July – August          November 14**
  - **Sept – Dec              February 14**



# The Administration for Children & Families

## Questions?

Call your Regional Office  
or

Shannon Bopp (202) 260-5326



# The Administration for Children & Families

## **Tribal TANF Annual Report**



**August 2013**



# Tribal TANF Annual Report

- **Due Date: 90 days after the end of covered Fiscal Year**
- ✓ **Requirements at 45 CFR §286.275**
- ✓ **7 Required Elements**
  1. Definition of Work Activities
  2. Description of transitional services for families no longer receiving assistance due to employment
  3. Description of how monthly assistance is reduced when participant refuses to participate in work without good cause





# Tribal TANF Annual Report Requirements (Con't)

4. Average monthly number of child care payments for services through disregards
5. Detailed description of any Non-recurring Short-Term Benefits (NRST)
6. Description of procedures to resolve displacement complaints 45 CFR§286.110
7. Description of applicable Family Violence Option strategies and procedures plus an aggregate figure for total waivers granted



# Tribal TANF Annual Report

As a narrative report, the Annual Report can be used to tell a TANF program's story for the prior Fiscal Year.



The Administration for  
Children & Families

**TRIBAL TANF FINANCIAL  
REPORT FORM  
ACF-196T**

# *ACF- 196T Overview*

- Identify the sources of authority for the Tribal TANF financial report (196T)
- Highlight the TANF Program Instruction for the 196T
- Describe the data submission processes available to Tribal Grantees
- Explain and clarify the reporting instructions and respond to questions you may have.



# Financial Report: Source of Authority

- Title IV-A, Section 412 of the Social Security Act requires Tribal TANF grantees to submit financial reports.
- Tribal TANF Regulations at 45 CFR 286.55 specify the requirement for Tribes to submit quarterly expenditure reports to ACF.
- OFA issued the latest Program Instruction (PI) for the Tribal TANF Financial Report (ACF-196T) on November 30, 2009:  
<http://www.acf.hhs.gov/programs/ofa/resource/policy/pi-ofa/2009/200911/pi200911> .



# Tribal TANF P.L. 102-477 Grantees

- Tribal TANF grantees operating an approved P.L. 102-477 demonstration plan are not required to submit the ACF-196T Report to ACF
- 102-477 Tribal TANF grantees are to follow the Financial Reporting requirements of the Department of the Interior for P.L. 102-477 approved programs:

<http://www.bia.gov/WhoWeAre/AS-IA/IEED/index.htm>



# Understanding the Program Instruction for the 196T

- Program Instruction (PI) TANF-ACF-PI-2009-11 was issued November 30, 2009.
- The PI supports the Federal Regulations and explains the requirements for ACF-196T Tribal TANF Financial Report as approved by OMB.
- The PI provides key information and instructions on how to fill out ACF-196T form. Below is the link to the Program Instruction:

<http://www.acf.hhs.gov/programs/ofa/policy/pi-ofa/2009/200911/pi200911.htm>

# **Understanding the Program Instruction for 196T Reporting (con't)**

- This latest issuance of the PI includes revisions to the ACF-196T reporting form to include an additional column (Column D) for reporting TANF Emergency Contingency Fund Expenditures**
- All tribes should use the approved form from the latest PI with the added ARRA column whether the tribe received ARRA funds or not. Tribes that did not receive ARRA funds, or have already expended those funds, may leave the column blank .**



# Understanding the Program

## Instruction: Submission of Reports

- Reports may be submitted by mail **or electronically**.
- When submitting the ACF-196T by mail, the original should be sent to:

Administration for Children and Families  
Office of Administration  
Division of Mandatory Grants (Tribal TANF)  
370 L'Enfant Promenade, S.W. 6th Floor East  
Washington, D.C. 20447

**In addition, a copy must be sent to the ACF Regional Office servicing the Tribe where you are located.** See the listing of ACF Regional Offices for the address of the ACF Regional Office that services your Tribe.

# Understanding the Program Instruction: Submission of Reports **(Electronic Option)**

- Tribal grantees have the opportunity to electronically submit their ACF-196T through the Online Data Collection (OLDC) system.
- Grantees who need access to the OLDC system can request the form at:  
<https://extranet.acf.hhs.gov/oldcdocs/materials.html>
- Grantees that already have OLDC assignments can access the system at:  
<https://extranet.acf.hhs.gov/ssi>

# Benefits of Submitting Reports through OLDC

## Benefits of submitting through OLDC include:

- **Submission is in real time;**
- **Reduces paperwork and allows for quicker processing;**
- **Tribes can easily track their reports and have immediate access to current or past reports;**
- **Multiple roles in the system allow for checks and balances within the report development/approval ; and**
- **Automatically completes required calculation and checks for data entry errors.**

# Understanding the Program Instruction: Due Dates

- Quarterly reports must be received by ACF within 45 days after the end of each quarter. For example:
  - 1<sup>st</sup> quarter in a fiscal year = 10/01-12/31  
Report is due February 14<sup>th</sup>
  - 2<sup>nd</sup> quarter in a fiscal year = 1/01-3/31  
Report is due May 15<sup>th</sup>
  - 3<sup>rd</sup> quarter in a fiscal year = 4/01-6/30  
Report is due August 14<sup>th</sup>
  - 4<sup>th</sup> quarter in a fiscal year = 7/01-9/30  
Report is due November 14<sup>th</sup>



# Understanding the Program Instruction: Potential for Multiple Reports Due

- Grantees potentially could expend funds from prior Tribal TANF awards. If this is the case, grantees are required to submit a quarterly ACF-196T report for each Federal fiscal year until all funds are expended for that year's grant award.
- For ARRA, Tribal grantees can use Federal TANF funds (including TANF Emergency Funds) for carryover into subsequent years for any allowable TANF benefit or service, i.e., assistance and non-assistance activities. Be aware of this in terms of required reports.



# Understanding the Program Instruction and Attachments

- Instructions for the completion of the ACF-196T Form
- Copy of the 196T Tribal TANF Report Form
- ACF Regional Grants Management Officers – Contact Information
- Request for Online Data Collection (OLDC) Access



# Understanding the Instruction for Completion of Form ACF-196T

- Overview of the reporting requirements for grantees
- Submission Options
- Due Dates
- Prior year reports required until expended (if applicable)
- Cumulative Nature of reports and revision instructions
- General Information



# Understanding the Instruction for Completion of Form ACF-196T: General Instructions

- Some of the information required in the form can be considered as self-explanation categories, such as:
  - **Tribe name:** Enter Tribal Name
  - **Grant Award Year:** Enter the fiscal year for the grant being reported
  - **Employer ID Number:** Enter the Tribe's approved EIN
  - **Report Period:** Tribes report the starting /ending quarter dates for each report submitted
  - **Round Entries:** Grantees are to report rounded financial expenditure data
  - **Signature/Certify requirements :** Explains the requirement for report submission





# Understanding the Instruction for Completion of Form ACF-196T: General Instructions (con't)

- **Revised box:** should be checked if the report submitted has been revised for the same quarter and within the time allotted
- **Original box:** should be checked if this is the first report of any quarter without any changes to the report
- **Quarterly box:** should be checked if the grant award year listed is still expending funds from a fiscal year
- **Final box:** should be checked only when the grant award year listed has expended all of their TFAG and TANF Emergency funds



# Understanding the Instruction for Completion of Form ACF-196T: Line Item Instructions & Explanation of Columns

- Line 1: Total Federal Funds Awarded

Column A (TFAG) – Tribes should only enter the cumulative amount they have received to date if the reporting period is for current year funds. If the report being submitted is for prior year funds, then the Tribe can just list the total amount that has already been awarded and received.



# Understanding the Instruction for Completion of Form ACF-196T: Line Item Instructions & Explanation of Columns

- Line 1: State Contributed MOE funds

Column B (MOE) - Tribes should only report cumulative MOE funds received from the State to date if the reporting period is for current year funds. If the report being submitted is for prior year funds, then the Tribe can just list the total annual amount that has already been given to Tribes from the State.



# Understanding the Instruction for Completion of Form ACF-196T: Line Item Instructions & Explanation of Columns

- Line 1: Tribal Funds  
Column C (Tribal Funds) – Tribes will only use line 7 to report additional Tribal funds that were expended in the TANF program due to the assessment of a penalty.



# Understanding the Instruction for Completion of Form ACF-196T: Line Item Instructions & Explanation of Columns

- Line 1: Total TANF Emergency Funds Awarded  
Column D (TANF Emergency Funds) – Tribes should only enter the cumulative amount of funds received to date if the reporting period is for current year funds. If the report is being submitted for prior year funds, then the Tribe can just list the total amount that has already been awarded and received.



# Understanding the Instruction for Completion of Form ACF-196T: Line Item Instructions & Explanation of Columns

- EXPENDITURES ON ASSISTANCE

Line 2a: Cash Assistance Payments

Column A, B, & D – List the cumulative expenditures of cash assistance payments made to Tribal TANF recipients.

(45 CFR 286.10)



# Understanding the Instruction for Completion of Form ACF-196T: Line Item Instructions & Explanation of Columns

- EXPENDITURES ON ASSISTANCE

Line 2a: Cash Assistance Payments

Examples Include:

- Cash, vouchers, payments that are needed to meet basic needs, such as food, clothing, shelter, utilities, household goods and/or personal care items;
- Conditioned on participation in work experience or community service or any other work activity.



# Understanding the Instruction for Completion of Form ACF-196T: Line Item Instructions & Explanation of Columns

- OTHER EXPENDITURES ON ASSISTANCE  
Line 2b: Other Expenditures on Assistance

Columns A, B & D – List the cumulative expenditures for all other TANF assistance payments made to Tribal recipients.





# Understanding the Instruction for Completion of Form ACF-196T: Line Item Instructions & Explanation of Columns

- OTHER EXPENDITURES ON ASSISTANCE  
Line 2b: Other Expenditures on Assistance

Supportive services to non-employed families for child care and transportation to participate in work activities outlined in the Tribe's TANF plan.



# Understanding the Instruction for Completion of Form ACF-196T: Line Item Instructions & Explanation of Columns

- EXPENDITURES ON NON-ASSISTANCE  
Line 3a: Administration Expenditures

This means costs necessary for the proper administration of the TANF program. List in columns A, B, & D the cumulative total expenditures for administration costs. (45 CFR 286.50).



# Understanding the Instruction for Completion of Form ACF-196T: Line Item Instructions & Explanation of Columns

- EXPENDITURES ON NON-ASSISTANCE

## Line 3a: Administration Expenditures

The Tribe's administrative cost cap is a negotiated percentage of the total annual TFAG awarded.

- The 1<sup>st</sup> year a Tribe cannot exceed 35% of the TFAG.
- The 2<sup>nd</sup> year a Tribe cannot exceed 30% of the TFAG.
- The 3<sup>rd</sup> year a Tribe cannot exceed 25% of the TFAG.



# Understanding the Instruction for Completion of Form ACF-196T: Line Item Instructions & Explanation of Columns

- EXPENDITURES ON NON-ASSISTANCE

## Line 3a: Administration Expenditures

- Indirect costs are also part of the Administrative cost cap, which is negotiated between the Bureau of Indian Affairs, the Department's Division of Cost Allocation and the Tribes.
- Tribes must include appropriate administrative costs associated with contracts and subcontracts that count towards the negotiated administrative cost caps.



# Understanding the Instruction for Completion of Form ACF-196T: Line Item Instructions & Explanation of Columns

- EXPENDITURES ON NON-ASSISTANCE  
Line 3a: Administration Expenditures
  - Administration costs are for the general administration and coordination of the TANF program including contract cost.



# Understanding the Instruction for Completion of Form ACF-196T: Line Item Instructions & Explanation of Columns

- EXPENDITURES ON NON-ASSISTANCE

Line 3a: Administrative Expenditures

Examples Include:

- Salaries and benefits and all other direct cost not associated with providing program services to individuals;
- Preparation of program plans, budgets and schedules;
- Fraud and abuse activities;
- Procurement activities;



# ■ Understanding the Instruction for Completion of Form ACF-196T: Line Item Instructions & Explanation of Columns

## Administrative Expenditures

### ■ Line 3a: Administration Expenditures Examples Include:

- Public Relations;
- Services related to audits, payroll, and personnel;
- Costs for the goods and services required for the administration of the program such as the costs for supplies, equipment, travel, postage, utilities, rental space and maintenance;
- Travel cost for official business;
- Management information system not related to the tracking and monitoring of TANF requirements. (personnel and payroll system).



# Understanding the Instruction for Completion of Form ACF-196T: Line Item Instructions & Explanation of Columns

- EXPENDITURES ON NON-ASSISTANCE  
Line 3b: System Expenditures

Columns A, B & D – List the cumulative total expenditures for system costs related to information technology and computerization needed for tracking or monitoring.





# Understanding the Instruction for Completion of Form ACF-196T: Line Item Instructions & Explanation of Columns

## ■ OTHER NON-ASSISTANCE EXPENDITURES Line 3c: Other Non-Assistance Expenditures

List the cumulative expenditures for columns A, B, & D that were not included in lines 3a and 3b.

Examples include:

- Work subsidies payments to employers or third parties;
- Costs related to educational and training activities;
- Costs related to work activities or work expenses;
- Expenditures for child care that do not meet the definition of assistance;



# Understanding the Instruction for Completion of Form ACF-196T: Line Item Instructions & Explanation of Columns

- OTHER NON-ASSISTANCE EXPENDITURES  
Line 3c: Other Non-Assistance Expenditures  
Examples Include:
  - Expenditures for transportation activities that do not meet the definition of assistance;
  - Expenditures for the Department of Transportation Access to JOBS program;
  - Expenditures on contributions to Individual Development Accounts;



# Understanding the Instruction for Completion of Form ACF-196T: Line Item Instructions & Explanation of Columns

- OTHER NON-ASSISTANCE EXPENDITURES

Line 3c: Other Non-Assistance Expenditures

Examples Include:

- Expenditures on refundable earned income tax credits paid to families;
- Expenditures on one-time short term benefits to families; and
- Expenditures for prevention of out of wedlock pregnancy activities.



# Understanding the Instruction for Completion of Form ACF-196T: Line Item Instructions & Explanation of Columns

- TOTALS

Line 4: Total Expenditures

This is the sum of lines 2c & 3d for columns A, B & D.



# Understanding the Instruction for Completion of Form ACF-196T: Line Item Instructions & Explanation of Columns

- TOTALS

Line 5: Unliquidated Balance

Columns A & D – This applies to any current year grant funds that were awarded to the Tribes that meet the definition of an obligation and is obligated in the year in which the Tribes received the funds.



# Understanding the Instruction for Completion of Form ACF-196T: Line Item Instructions & Explanation of Columns

- TOTALS

Line 6: Unobligated Balance

Columns A & D - This is the remaining Tribal TANF funds after allowable expenditures have been reported against the Tribal Family Assistance Grant.



# ACF-196T TRIBAL TANF FINANCIAL REPORT

- TOTALS

Line 7: Tribal Replacement Funds

Column C – list the cumulative total Tribal funds expended in replacement of the TANF program due to the assessment of a penalty.



# Final Submission Information

## CERTIFICATION OF REPORT

Reports must be signed by the individual responsible for the expenditure of Federal Tribal TANF funds.

- Signature includes:
  - Printed name;
  - Phone number; and
  - Email address





# Working with ACF prior to and after the report submission

- Use your Regional Office contacts for assistance with completing the 196T Financial Report
- There are resources available from both the Office of Family Assistance and the Office of Grants Management



# The Administration for Children & Families

**Questions?**

