



PROPOSED REVISIONS TO TANF FINANCIAL REPORTING:

Implementing the ACF-196R

Webinar Overview

- Federal Register Notice & Information Memorandum
- Review of the proposed changes to the TANF financial data collection expenditure categories and definitions
- Review of changes to accounting methodology
- Demonstration of new data collection
- Next Steps
- Immediate feedback and questions



Federal Register Notice and IM

- Federal Register Notice
 - <https://federalregister.gov/a/2013-22180>
 - FR Vol. 78, No. 177, pages 56236 -56237, September 12, 2013
 - Comment Deadline: November 12, 2013
 - Submit comments to: infocollection@acf.hhs.gov
- TANF-ACF-IM-2013-03
 - <http://www.acf.hhs.gov/programs/ofa/resource/tanf-acf-im-2013-03>



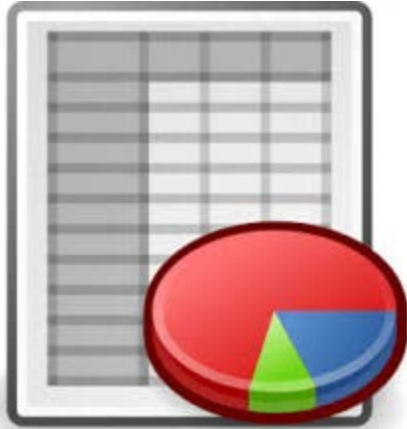


Illustration by Chris Gash

Change One

EXPENDITURE CATEGORIES AND DEFINITIONS



Limitations of ACF-196 Categories

- Essentially unchanged since the report form first developed
- Spending on cash assistance has declined, with more funds supporting a broader array of services that the current expenditure categories fail to fully capture
- Increase in expenditures reported in “Other” and Assistance/Non-Assistance “Authorized Solely under Prior Law,” with limited information
- Not mutually exclusive



Goals

- Gain greater insight into how states spend TANF and MOE funds
- Eliminate ambiguity in definitions
- Create categories and definitions that are mutually exclusive
- Obtain information that can better inform policymaking
- Avoid placing an undue reporting burden on states

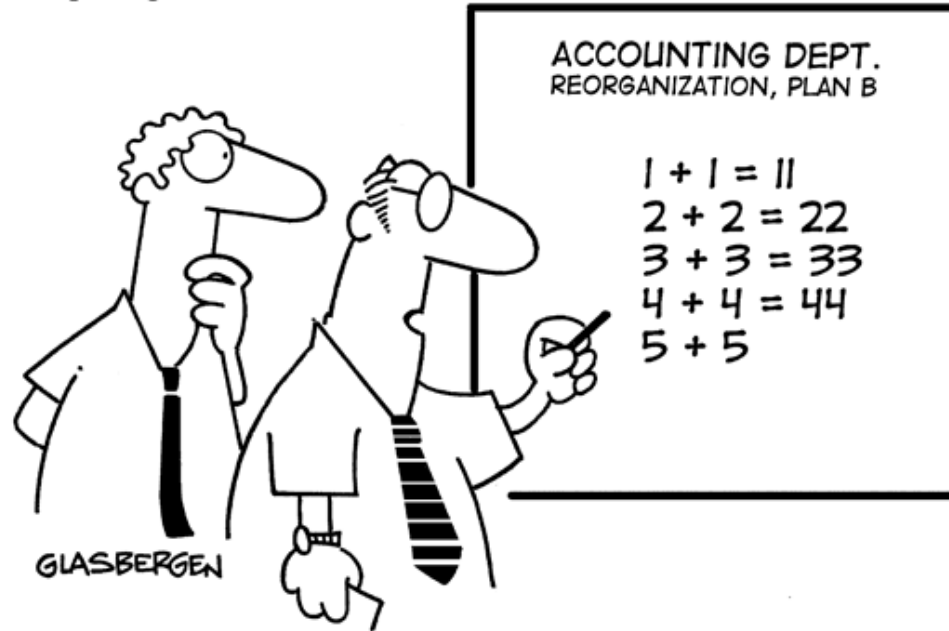


Current ACF-196 Categories	Proposed Revised Categories
Expenditures on Assistance	
Basic Assistance	Basic Assistance
	<i>a. Basic Assistance (excluding payments for Relative Foster Care and Adoption and Guardianship Subsidies)</i>
	<i>b. Relative Foster Care Maintenance Payments and Adoption and Guardianship Subsidies</i>
Child Care	Assistance Authorized Solely Under Prior Law
Transportation and Other Support Services	<i>a. Foster Care Payments</i>
Authorized Solely Under Prior Law	<i>b. Juvenile Justice Payments</i>
	<i>c. Emergency Assistance Authorized Solely Under Prior Law</i>
	Non-Assistance Authorized Solely Under Prior Law
	<i>a. Child Welfare or Foster Care Services</i>
	<i>b. Juvenile Justice Services</i>
	<i>c. Emergency Services Authorized Solely Under Prior Law</i>
Expenditures on Non-Assistance	
Work Related Activities / Expenses	Work, Education and Training Activities
<i>Work Subsidies</i>	<i>a. Subsidized Employment</i>
<i>Education and Training</i>	<i>b. Education and Training</i>
<i>Other Work Activities / Expenses</i>	<i>c. Additional Work Activities</i>
Child Care	Work Supports
Transportation	<i>a. Transportation (Assistance and Non-Assistance)</i>
<i>Job Access</i>	<i>b. Job Access</i>
	<i>c. Non-Transportation Work Supports (Assistance and Non-Assistance)</i>
<i>Other</i>	
	Early Care and Education
	<i>a. Child Care (Assistance and Non-Assistance)</i>
	<i>b. Pre-Kindergarten/Head Start</i>
Individual Development Accounts	Financial Education and Asset Development
Refundable Earned Income Tax Credits	Refundable Earned Income Tax Credits
Other Refundable Tax Credits	Non-EITC Refundable State Tax Credits
Non-Recurrent Short Term Benefits	Non-Recurrent Short Term Benefits
	Supportive Services
	Services for Older Children and Youth
Prevention of Out-of-Wedlock Pregnancies	Prevention of Out-of-Wedlock Pregnancies
2-Parent Family Formation and Maintenance	Fatherhood and Two-Parent Family Formation and Maintenance Programs
	Child Welfare Services
	<i>a. Family Support/ Family Preservation /Reunification Services</i>
	<i>b. Adoption Services</i>
	<i>c. Additional Child Welfare Services</i>
	Home Visiting Programs
Administration	Program Management
Systems	<i>a. Administrative Costs</i>
Non-Assistance Authorized Solely Under Prior Law	<i>b. Assessment/Service Provision</i>
	<i>c. Systems</i>
Other	Other

ACF-196R Part 2

- Narratives required for
 - Assistance Authorized Solely Under Prior Law
 - Non-Assistance Authorized Solely Under Prior Law
 - Other
 - any expenditures reported based on an estimating methodology
- These narratives are associated with all expenditures made in a fiscal year, regardless of the funding stream or grant year.





“For years, we’ve been playing by old rules and the results have been dismal. It’s time for a bold new direction!”

Change Two

ACCOUNTING METHOD

Going Forward

- Effective FY 2015, states will be required to report actual expenditures made during the fiscal year from each open grant year award on the new ACF-196R.
 - Cumulative expenditures will only be reported within fiscal year.
- Adjustments and corrections for previously reported expenditures will no longer be made in the current quarter, but in the fiscal year when the expenditure occurred.





Illustration using Excel

INTERACTION BETWEEN THE ACF-196R AND ACF-196

Next Steps

- Review the Federal Register Notice, IM, proposed forms and instructions
- Send comments by November 12, 2013
 - Writing: Administration for Children and Families, Office of Planning, Research and Evaluation, 370 L'Enfant Promenade SW., Washington, DC 20447, Attn: ACF Reports Clearance Officer
 - Email: infocollection@acf.hhs.gov
- Any questions can be sent to Maria Sciannameo at maria.demonte@acf.hhs.gov



Questions?
Comments?

