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# Temporary Assistance for Needy Families Program Instruction

U.S. Department of Health and Human Services  
Administration for Children and Families  
Office of Family Assistance  
Washington, DC 20447

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No. TANF-ACF-PI-XXXX-XX

Date: February XX, 2009

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## DRAFT PROGRAM INSTRUCTION

- TO:** State agencies administering the Temporary Assistance for Needy Families (TANF) program and other interested parties.
- SUBJECT:** Electronic Submission of Annual Report on TANF Programs (Attachment A) and State Maintenance-of-Effort (MOE) Programs (Form ACF-204) (Attachment B)
- REFERENCES:** Paperwork Reduction Act of 1995, 45 CFR 265.9, 45 CFR 265.10, 45 CFR 263, Subpart A, and TANF-ACF-PI-01-06 dated October 24, 2001.
- PURPOSE:** This Program Instruction (PI) notifies States, the District of Columbia and the Territories (hereinafter collectively referred to as “States”) to use the Online Data Collection (OLDC) system to enter the required TANF and MOE annual report information.
- BACKGROUND:** The TANF regulations at 45 CFR 265.9 require States to submit an annual report containing information on TANF and State MOE programs. The TANF regulations at 45 CFR 265.10 provide that the annual report is due at the same time as the fourth quarter data reports – i.e., 45 days after the end of the fourth quarter, but no later than December 31.

**ACTION:**

The U.S. Office of Management and Budget required that we develop a fully electronic annual report form for States to enter in the requisite information. As a result, we developed a web-based form on the OLDC system, a secure web gateway. The OLDC system is a convenient method to submit required reports. States can use the internet to manage report information through OLDC. States will enter and retrieve information through an electronic form that closely resembles the annual TANF and MOE annual report form. Users access the OLDC system through the “Secure Sign-In” gateway using the following web address: <https://extranet.acf.hhs.gov/ssi/>

To request a new OLDC account or to add additional permissions to an existing account, States must complete the attached OLDC Request form and e-mail or fax the completed form to the

OLDC lead individual in your Region. We have attached the names of the OLDC lead individuals in each Region.

Attachment A of the annual report requires specific program information. Attachment B of the annual report requires program and financial information. Therefore, we recommend that State program and fiscal staff coordinate their efforts to enter in the requisite program and expenditure information.

If the State's TANF plan or approved work verification plan (if applicable) contains the information requested in the annual report, and the information in the plan is current and accurate, then the State may reference the State plan section or work verification plan section in the applicable item of the annual report in lieu of repeating the information. We have attached a copy of the annual report, Attachments A and B as a guide to the report on the OLDC. Attachment A, items 1, 2, 5, and 8 contain brief clarifying instructions about the information to enter in these items. We have also attached detailed instructions for completing Attachment B.

**ATTACHMENTS:**

- Instructions to request OLDC access and OLDC Request Form
- OLDC Regional Leads
- Attachment A (Annual Report on TANF Programs) and Attachment B (Annual Report on State Maintenance-of-Effort Programs, Form ACF-204, with instructions)

**EFFECTIVE DATE:** FY 2008 annual TANF and MOE report.

**INQUIRIES:** Please direct any inquiries to the TANF Program Manager in your Region.

\_\_\_\_\_/s/\_\_\_\_\_  
\_\_\_\_\_

Director  
Office of Family Assistance

## **Request for Online Data Collection (OLDC) Access**

### **Instructions**

To request a new OLDC account or to add additional permissions to an existing account, please complete the OLDC Request Form on the following page. When complete, e-mail or fax the form to the OLDC lead individual in your region. The list of OLDC lead individuals is attached. Account information (ID and Password) is automatically e-mailed to the new user. Respondent burden for registration for the OLDC account or updates for permissions on existing accounts is estimated to average 15 minutes per respondent annually.

### **Helpful Hints**

Save and name the completed form to be returned as an e-mail attachment. To submit multiple requests, save each completed form as its own file name. Attach saved files to an e-mail message addressed to your ACF Grants Officer. Please be aware that ACF no longer accepts ZIP files.

### **List of Job Types**

<b>ACF Staff</b>	<b>Grant Partners</b>
<b>C/O Grants Officer</b> - All grant information from the Central Office Grants Specialists is reviewed by a Central Office Grants Officer. Central Office Grants Officers have the authority to review and approve the grant information of a specific program.	<b>Grant Administrator</b> - Person responsible for assigning roles to staff members working with a specific program or grant. May also create new users for their organization The Grant Administrator is assigned all roles available to non-federal customers.
<b>C/O Specialist</b> - Receives Recommendations from the Regional Grants Officers and prepares the grant for the Central Office Grants Officer.	<b>Data Entry Person</b> - Person responsible for entering grant report data into OLDC. The Data Entry Person is able to create and edit grant reports by default. Additional roles may be given, including Certify, Submit, and Unsubmit.
<b>R/O Grants Officer</b> - The authority to review and approve the grant information of a specific grantee within a particular region.	<b>Authorized Official</b> – Person directly involved in the processing of the grant. This might be a Financial Officer (FO) in charge of budgeting the grant, or a member of an audit team. An Authorized Official has view-only and Certify roles by default. Additional roles such as Submit may be assigned to the Authorized Official.
<b>R/O Specialist</b> - The authority responsible for processing the grant information of a specific grantee within a particular region.	<b>Grant Director</b> - Manager of the grant recipient. The default roles are View-only and Certify. The Grant Director may be given other available permissions if required.
<b>View-Only</b> – Read and print report forms, but cannot perform any action such as data entry.	<b>View-Only</b> – Read and print report forms, but cannot perform any action such as data entry.

### List of Roles

<b>Roles</b>	<b>Role Abbreviation</b>	<b>Roles</b>	<b>Role Abbreviation</b>
Certify with Signature Authority	C	Delete Grant Form <sup>†</sup>	DF
Submit Grant Form*	S	Revise Submitted Grant Form <sup>†</sup>	RF
Unsubmit Grant Form*	US	Export Files from OLDC <sup>†</sup>	EX
Add File Attachments <sup>†</sup>	AA	Import Files to OLDC <sup>†</sup>	IM
Create New Grant Form <sup>†</sup>	CF	RO Acceptance**	RA
Edit Existing Grant Form <sup>†</sup>	EF	CO Acceptance**	CA

\* These additional roles must be assigned to at least one person per Grant.

\*\* ACF Staff Only

<sup>†</sup> These roles are automatically assigned to the Data Entry Job Type.

**If you have any questions about completing this form, please contact your ACF Grants Office, or send e-mail to [app\\_support@acf.hhs.gov](mailto:app_support@acf.hhs.gov).**

### Security Considerations

***ALWAYS PROTECT SENSITIVE UNCLASSIFIED INFORMATION:*** Sensitive information requires protection from inappropriate disclosure, alteration and loss.

***UNAUTHORIZED REPRODUCTION OF COPYRIGHTED SOFTWARE IS AGAINST THE LAW:*** Failure to comply may result in fines up to \$10,000.00 and 10 years imprisonment. Some software is export controlled and should not be sent or used outside of the U.S. All software provided by ACF is the property of ACF and shall not be copied, transferred or distributed.

***WARNING!*** You are being granted access to a U.S. Government computer system. Access is granted for official use only. Misuse or unauthorized use of this computer system is prohibited under Title 18 U.S.C.

# OLDC Request Form

## PERSONAL INFORMATION

First Name: _____	Middle Initial: _____
Last Name: _____	
Title*: _____	Phone Number: _____
Street Address: _____	State: _____ Zip: _____
E-Mail Address: _____	
Browser Name (e.g. Internet Explorer, Netscape, Firefox): _____	Browser Version (e.g. 4.0.1): _____

*\*Required for person with the role Certify with Signature Authority*

Person Type (Please select one):  ACF Federal Staff  ACF Contractor  Grantee Staff  Grantee Contractor

Do you currently have an OLDC account?  Yes  No

For which State(s)/Territory(s)/Tribe(s)/Grant do you need access? \_\_\_\_\_

Are you replacing someone or taking on responsibilities previously assigned to a co-worker?  Yes  No

If Yes, please complete the contact information for that person below:

First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_

E-mail Address: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Programs:	Forms:	Job Type: (One Per Program)	Additional Roles:	Primary * Contact:	E-Mail Notification upon Submit and Unsubmit:
	G All			G Yes G No	G Yes G No
	<b>Specific Forms:</b>				
	Form Name(s):				
	Form Name(s):				
	Form Name(s):				
	Form Name(s):				
	G All			G Yes G No	G Yes G No
	<b>Specific Forms:</b>				
	Form Name(s):				
	Form Name(s):				
	Form Name(s):				
	Form Name(s):				
	G All			G Yes G No	G Yes G No
	<b>Specific Forms:</b>				
	Form Name(s):				
	Form Name(s):				
	Form Name(s):				
	Form Name(s):				

**\* Primary Contact** must be checked for someone who needs the Certify capability.

## ADDITIONAL INSTRUCTIONS

## OLDC LEADS

<b>Region</b>	<b>Primary Lead</b>	<b>Phone and E-mail</b>	<b>Backup Lead</b>	<b>Phone and E-mail</b>
<b>1.</b>	Merrill Burckart	(617) 565-1116 <a href="mailto:merrill.burckart@acf.hhs.gov">merrill.burckart@acf.hhs.gov</a>		
<b>2.</b>	Clinton McGrane	(212) 264-2890 ext. 176 <a href="mailto:clinton.mcgrane@acf.hhs.gov">clinton.mcgrane@acf.hhs.gov</a>	Arthur Elkin	(212) 264-2890 <a href="mailto:arthur.elkin@acf.hhs.gov">arthur.elkin@acf.hhs.gov</a>
<b>3.</b>	Mike Rolish	(215) 861-4016 <a href="mailto:michael.rolish@acf.hhs.gov">michael.rolish@acf.hhs.gov</a>		
<b>4.</b>	James Colvin	(404) 562 2838 <a href="mailto:james.colvin@acf.hhs.gov">james.colvin@acf.hhs.gov</a>		
<b>5.</b>	Kathie Gray	(312) 353 2260 <a href="mailto:kathie.gray@acf.hhs.gov">kathie.gray@acf.hhs.gov</a>		
<b>6.</b>	Janice Caldwell	(214) 767 2965 <a href="mailto:janice.caldwell@acf.hhs.gov">janice.caldwell@acf.hhs.gov</a>		
<b>7.</b>	Kastle Freeman	(816) 426 2283 <a href="mailto:kastle.freeman@acf.hhs.gov">kastle.freeman@acf.hhs.gov</a>	Ruth Anne Decker	(816) 426 2294 <a href="mailto:rutheanne.decker@acf.hhs.gov">rutheanne.decker@acf.hhs.gov</a>
<b>8.</b>	Kathy Rademacher	(303) 844-1203 <a href="mailto:kathy.rademacher@acf.hhs.gov">kathy.rademacher@acf.hhs.gov</a>		
<b>9.</b>	Debi O'Leary	(415) 437 8464 <a href="mailto:debi.o'leary@acf.hhs.gov">debi.o'leary@acf.hhs.gov</a>	David Madison	(415) 437 8455 <a href="mailto:david.madison@acf.hhs.gov">david.madison@acf.hhs.gov</a>
<b>10.</b>	David Thomas	(206) 615 2567 <a href="mailto:david.thomas@acf.hhs.gov">david.thomas@acf.hhs.gov</a>		





**Annual Report On TANF Programs Under 45 CFR 265.9(b)**

**General Instructions:**

Each State must provide the information indicated below on its TANF program regardless of the funding source -- i.e., no matter whether the State used segregated Federal TANF funds, segregated State TANF funds, or commingled funds to pay for the benefit or service.

If the State elects to report on other benefits or activities provided through other program funding streams, please mention it after the TANF-funded benefits or activities for each item.

Respondent burden for form ACF-204 is estimated to average 118 hours per respondent annually. Respondents are not required to respond to a collection of information unless it displays a currently valid OMB control number.

- (1) The State's definition of each work activity.

*The TANF regulations at 45 CFR 261.30 sets forth the 12 categories of work activities listed in Section 407(d) of the Social Security Act for purposes of determining the State's required minimum work participation rate(s). The TANF regulations at 45 CFR 261.2 provides the relevant definitions of the 12 work activities. Therefore, please indicate the activities that fall within each category or work activity.*

- (2) A description of the transitional services provided to families no longer receiving assistance due to employment.

*Indicate the kinds of help provided to working families that received, but no longer receive, "assistance" as defined in 45 CFR 260.31.*

- (3) A description of how a State will reduce the amount of assistance payable to a family when an individual refuses to engage in work without good cause pursuant to 45 CFR 261.14 of this chapter.
  
- (4) The average monthly number of payments for child care services made by the State through the use of disregards, by the following types of child care providers:
  - (i) Licensed/regulated in-home child care;
  
  - (ii) Licensed/regulated family child care;
  
  - (iii) Licensed/regulated group home child care;
  
  - (iv) Licensed/regulated center-based child care;
  
  - (v) Legally operating (i.e., no license category available in State or locality) in-home child care provided by a non-relative;
  
  - (vi) Legally operating (i.e., no license category available in State or locality) in-home child care provided by a relative;
  
  - (vii) Legally operating (i.e., no license category available in State or locality) family child care provided by a non-relative;
  
  - (viii) Legally operating (i.e., no license category available in State or locality) family child care provided by a relative;

- (ix) Legally operating (i.e., no license category available in State or locality) group child care provided by a non-relative;
  - (x) Legally operating (i.e., no license category available in State or locality) group child care provided by a relative; and
  - (xi) Legally operated (i.e., no license category available in State or locality) center-based child care.
- (5) If the State has adopted the Family Violence Option and wants Federal recognition of its good cause domestic violence waivers under 45 CFR 260.50-58, then provide (a) a description of the strategies and procedures in place to ensure that victims of domestic violence receive appropriate alternative services and (b) an aggregate figure for the total number of good cause domestic waivers granted.

*The total number of federally recognized good cause domestic violence waivers granted equals the number actually granted during the fiscal year of this report plus any granted in a prior fiscal year that are still in effect during the fiscal year of this report*

- (6) A description of any nonrecurrent, short-term benefits (as defined in 45 CFR 260.31(b)(1)) provided, including:
- (i) The eligibility criteria associated with such benefits, including any restrictions on the amount, duration, or frequency of payments;
  - (ii) Any policies that limit such payments to families that are eligible for TANF assistance or that have the effect of delaying or suspending a family's eligibility for assistance; and
  - (iii) Any procedures or activities developed under the TANF program to ensure that individuals diverted from assistance receive information about, referrals to, or access to other program benefits (such as Medicaid and food stamps) that might help them make the transition from welfare to work.

- (7) A description of the grievance procedures the State has established and is maintaining to resolve displacement complaints, pursuant to section 407(f)(3) of the Social Security Act. This description must include the name of the State agency with the lead responsibility for administering this provision and explanations of how the State has notified the public about these procedures and how an individual can register a complaint.
  
- (8) A summary of State programs and activities directed at the third and fourth statutory purposes of TANF (as specified at 45 CFR 260.20(c) and (d) of this chapter).
  - a. *Summarize below, the State programs and activities directed at preventing and reducing the incidence of out-of-wedlock pregnancies and establishing annual numerical goals for preventing and reducing the incidence of these pregnancies (TANF purpose 3):*
  
  
  
  
  
  
  
  
  
  
  - b. *Summarize below, the State programs and activities directed at encouraging the formation and maintenance of two-parent families (TANF purpose 4):*
  
  
  
  
  
  
  
  
  
  
- (9) An estimate of the total number of individuals who have participated in subsidized employment under §261.30(b) or (c) of this chapter.

**Annual Report on State Maintenance-of-Effort Programs: Form ACF-204**

State \_\_\_\_\_ Fiscal Year \_\_\_\_\_

Date Submitted \_\_\_\_\_

Provide the following information for **EACH PROGRAM** (according to the nature of the benefit or service provided) for which the State claims MOE expenditures. Complete and submit this report in accordance with the attached instructions.

1. Name of Benefit or Service Program

2. Description of the Major Program Benefits, Services, and Activities:

3. Purpose(s) of Benefit or Service Program:

4. Program Type. (Check one)

\_\_\_\_\_ This Program is operated under the TANF program.

\_\_\_\_\_ This Program is a separate State program.

5. Description of Work Activities (Complete only if this program is a separate State program):

6. Total State Expenditures for the Program for the Fiscal Year: \_\_\_\_\_

7. Total State MOE Expenditures under the Program for the Fiscal Year: \_\_\_\_\_

8. Total Number of Families Served under the Program with MOE Funds: \_\_\_\_\_

This last figure represents (check one):

\_\_\_\_\_ The average monthly total for the fiscal year.

\_\_\_\_\_ The total served over the fiscal year.

9. Financial Eligibility Criteria for Receiving MOE-funded Program Benefits or Services:

10. Prior Program Authorization: Was this program authorized and allowable under prior law?  
(check one)

Yes\_\_\_\_ No\_\_\_\_

11. Total Program Expenditures in FY 1995: \_\_\_\_\_  
(NOTE: provide only if response on question 10 is No)

**This certifies that all families for which the State claims MOE expenditures for the fiscal year meet the State's criteria for "eligible families."**

SIGNATURE: \_\_\_\_\_

NAME: \_\_\_\_\_

TITLE: \_\_\_\_\_





## INSTRUCTION FOR COMPLETION OF FORM ACF-204 Annual Report on State Maintenance-of-Effort Programs

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Each State must complete and submit this report in accordance with these instructions and the requirements at 45 CFR 265.9(c).

**Due Dates:** This form, together with the other information required in the annual report (as specified at 45 CFR 265.9), is due November 14. However, a State will not receive a reporting penalty if it submits the data required in 45 CFR 265.9(b)(1) and (b)(2) by December 31.

A State must submit the information on this form on a timely basis in order for us to determine that it has met its MOE requirements for a fiscal year. If a State fails to submit this information or to document its MOE expenditures adequately, it may be subject to the applicable MOE penalties.

**States must submit this report for each fiscal year and include information for each benefit or service program for which the State has claimed MOE expenditures for the fiscal year.**

We recommend that State program and fiscal staff coordinate their efforts to complete this report. The sum of the MOE amounts claimed in this report should equal the total MOE amounts claimed under ALL programs on the State's 4<sup>th</sup> quarter financial reporting form ACF-196 -- i.e., both those in TANF and in separate State programs.

Under 45 CFR 265.9(d), if a State has submitted information required under this form as part of its State plan, it may meet the reporting requirements by providing appropriate plan references rather than re-submitting the information. However, this option only applies if the State plan actually contains the requested MOE information. Further, if a State reported information required in this form in the prior annual report and the information is still correct and valid, the State may provide a reference to the earlier information in lieu of re-transmittal. Under this provision, we expect a State always to complete items 1 and 6-8 for each MOE program each year. However, a State could answer items 2-5 and 9-11 by cross-reference, where appropriate.

### **General Instructions.**

- Round all dollar amounts to the nearest dollar. Omit cents.
- Enter State Name
- Enter the Fiscal Year for which this report is being submitted. Enter the date that the report is being submitted.
- Submit a separate ACF-204 reporting about each type of benefit and service. Or, submit one 204 that clearly delineates the information reported on each type of benefit and service. (See instructions under item 1.)
- Enter applicable information in items 2 through 11 about the benefit or service reported in item 1.

### **Specific Instructions By Line Item:**

This report covers ALL State and local programs for which the States has claimed MOE expenditures. This includes benefits and services that are considered "assistance" as defined at 45 CFR 260.31, as well as those that are not considered "assistance." MOE expenditures made either under the TANF program or under separate State programs may count as MOE if: (a) the expenditure was made for the types of benefits and/or services specified in 45 CFR 263.2 (a) (e.g., cash assistance or child care) and is reasonably calculated to meet a purpose of TANF; (b) the benefit and/or service is provided to "eligible family" members as defined in 45 CFR 263.2(b), unless the pro-family exception in 45 CFR 263.2(a)(4)(ii) applies; and (c) the expenditure is otherwise allowable under 45 CFR 263.3 - 263.6.

The term "separate State program" has the meaning at 45 CFR 260.30. Thus, if MOE funds help to pay for local "non-TANF" programs, then treat such a program as a "separate State program" for the purpose of this report.

**Line 1. Name of benefit or service program.** Enter the name of the specific benefit or service provided through the particular program (e.g., transportation, after-school program, child care, fatherhood initiative, ongoing cash assistance for legal immigrants, MOE funds to a Tribe in the State operating a Tribal TANF program, etc.). While States have some flexibility on how they define "program," for purposes of this report, States must differentiate by the nature or type of benefit and service provided. Thus, for a State that does not use separate State program MOE funds, it is not enough to report the "TANF program" in this item as the only benefit and service the State provides with MOE funds. Instead, we want to know about the specific benefits and services States provide to eligible families. This enables us to learn the ways in which States are helping eligible families. It also enables us to better assess whether the activities being funded might be subject to the "new spending" test.

Accordingly, submit either a separate ACF-204 reporting about each type of benefit and service. Or, submit one 204 that clearly delineates the information reported on each type of benefit and service. For example, child care would be 1a; transportation, 1b; fatherhood initiative, 1c; etc.

All subsequent items (2-11) would also follow the same pattern, so that the information can be properly matched. States may choose either to report the administrative activities and expenditures in connection with the benefits and services separately or to indicate that the benefit(s) named in this item includes associated administrative and/or system activities.

In general, States determine what records to use to report about the various benefits and services. For example, the State may want to use its TANF agency's budgetary categories for the expenditure of MOE funds, plus any expenditure information about qualified activities from other agencies as necessary. Also, States do not have to report on all of the individual county expenditures, projects, or on every contract, no matter how small. Rather, States may report aggregate expenditures for the particular category of benefit or service. When States report aggregate figures, they must maintain adequate records to document how they derived the aggregate program information.

For example, if several budget accounts or line items in the State budget fund a particular program, the State may report total expenditures and other data at the broader program level. This includes funds paid or passed through to the counties to provide the various benefits and services. States do not need to report separately on county expenditures.

Likewise, if a State funds multiple contracts or provides grants or funds to some of its counties or other local jurisdictions for special projects through one account, it need not report separately on each contract or project. Rather, the State should report the total expenditures for the particular activity. For example, suppose a State provides MOE grant funds to some or all of its counties for after-school programs for "at risk" students. The State should report the total amount of funds provided to the counties for after-school programs, rather than the individual amounts by county.

There may be occasions when reporting at a broader categorical level will be inadequate. This is the case when the "new spending" limitation applies. For example, suppose a State's current program includes some major benefits and services that were authorized under prior law and some major benefits or services that were not authorized under prior law. For these situations, the State must address these two types of expenditures separately, by reporting them as different programs in this report.

#### Example:

Assume that a State has an MOE-funded program of transitional benefits that serves eligible families and includes child care, transportation assistance, job retention, and job advancement services. Transitional child care was previously provided under section 403 of the Act, but the other transitional benefits were not available under the State's former JOBS or AFDC programs. The State's transitional transportation program existed in FY 1995 and was not authorized and allowable under prior law. The State first began a program of job retention and job advancement services during FY 1998.

The State should report on transitional child care benefits as one of its MOE programs. Transitional child care was authorized and allowable under prior law and therefore is not subject to the "new spending" limitation. Thus, as long as otherwise allowable, all the State's transitional child care expenditures would count as MOE.

The State should report on its transitional transportation program as a second program. This program is subject to the "new spending" limitation because it was not authorized under prior law. The State would check "No" in item 10 and enter the total program expenditures in FY 1995 in item 11. In addition, the State should indicate in item 7 that the entire amount entered is "new spending" only -- i.e., the excess amount spent on eligible families in the current fiscal year (after comparing total qualified State expenditures with respect to eligible families for the current fiscal year with total State expenditures for the program in FY 1995).

The State should report on its job retention and job advancement services as a third program. While this State program was not authorized under prior law, it is not subject to the "new spending" limitation because it is not a pre-existing program -- i.e., did not exist during FY 1995. Nonetheless, the State should check "No" in item 10 and enter \$0 in item 11 because the State did not provide these program benefits in 1995. All of its spending during the current fiscal year to provide the program benefit to eligible family members is "new spending" and would count towards MOE. Accordingly, the State should indicate in item 7 that the entire amount entered is "new spending" -- (\$0 total State expenditures in FY 1995 compared with the total qualified State expenditures with respect to eligible families claimed for the current fiscal year).

State reports must contain sufficient detail to provide meaningful information on the State's MOE programs and expenditures, and the program categories States use must be adequate to support the application of the "new spending" test at 45 CFR 265.3.

**Line 2. Description of major program benefits, services, and activities.** Describe the benefit(s) or service(s) named in item 1, including the major activities.

**Line 3. Purpose(s) of benefit or service program.** State the purpose(s) of the benefit(s) or service(s) named in item 1 and relate this purpose to the statutory and regulatory TANF purposes (at section 401 of the Social Security Act and 45 CFR 260.20 of the TANF regulations).

**Line 4. Program type.** Put an "X" on the appropriate line to indicate whether the MOE expenditures for the benefit(s) or service(s) named in item 1 are being made under the TANF program (using MOE funds that have been commingled with or segregated from Federal TANF funds) or under a separate State program.

**Line 5. Description of work activities.** If the State paid for the benefit(s) or service(s) named in item 1 program with separate State program (SSP) funds, then describe the work activities (if any) provided for eligible families and the extent to which eligible families are subject to work requirements. To avoid duplicative reporting, if the work activities are the same as the TANF work activities (or are a subset of the TANF work activities), you may just provide a list of the SSP work activities and a cross-reference to the applicable definitions of the TANF work activities included in the annual report (as required in 45 CFR 265.9(b)(1)).

Also include information explaining whether individuals served by the program must participate in work activities and describing the extent to which such requirements apply (e.g., to which categories of recipients).

**Line 6. Total State expenditures for the program for the fiscal year.** Enter the total dollar amount of non-Federal funds spent to pay for the benefit(s) or service(s) named in item 1 during the Federal fiscal year (regardless of whether such expenditures were claimed as MOE).

**Line 7. Total State MOE expenditures under the program for the fiscal year.** Enter how much of the amount reported in item 6 to provide the benefit(s) or service(s) named in item 1 the State claimed toward its MOE requirement. States may choose either to report the administrative expenditures in connection with the benefits and services separately or to subsume those expenditures into the report about the benefit or service provided. But, the choice must be consistent with the information entered in item 1. For example, if the State reported in line 1 that the benefit includes connected administrative and/or system activities, then the State must include such expenditures in the total for this item.

Furthermore, when a State provides child care benefits, as indicated in item 1, and also receives CCDF Matching Funds, the State must indicate how much of the amount entered in this item was also used to meet the State's CCDF Matching Fund requirements. In addition, if the answer to line 10 is "No" (i.e., the benefit program was not previously authorized and allowable under prior law), then the State must indicate how much of the amount entered in this item is "new spending."

Finally, the sum of the expenditures entered into this item should equal the total MOE expenditures claimed under all programs on the State's 4<sup>th</sup> quarter financial reporting form ACF-196.

**Line 8. Total number of families served under the program with MOE funds.** Enter the number of eligible families that are receiving the benefit(s) or service(s) named in line 1 that are funded in whole or in part with State MOE funds. States may use reasonable estimates that have a sound basis where actual numbers are not available. This may include estimates based on samples. Also, put an "X" on the appropriate line to indicate whether the number being provided is a report on the average monthly number of families being served or on the total number served over the course of the fiscal year. States should report in this manner even if the State used MOE funds that were commingled with Federal TANF funds to pay for the service. Hence, the State should not allocate the total number of families according to the percentage of MOE funds that have been commingled with TANF funds. For example, suppose the State used commingled

funds to pay for pre-k services that are not included in the State's public education system. Two hundred (200) eligible families received this benefit over the course of the fiscal year. The commingled funds are comprised of 80% Federal TANF funds and 20% MOE funds. The State should report 200 eligible families in this item, not 40. The State must report all eligible families that were provided the benefit or service, even if just one or two members of the eligible family actually received the benefit.

If the benefit or service reported in line 1 is a pro-family activity as defined in the TANF regulations at 45 CFR 263.2(a)(4)(ii), and the State's MOE expenditures entered in line 7 are not limited to "eligible families," then indicate "not available, pro-family."

**Line 9. Financial eligibility criteria for receiving the MOE-funded program benefit or service.** Provide the quantified financial eligibility criteria (income as well as resources, if applicable) that a family must meet in order to receive the benefit(s) or service(s) named in item 1. If there is more than one kind of major benefit or service provided under the program and the financial eligibility criteria differ for the different kinds of benefits or services available under the program, specify the financial eligibility criteria for each of the major benefits and services. For example, the State defines a non-custodial parent as a member of his/her child's custodial eligible family. This State has a fatherhood program targeted at needy non-custodial fathers where certain counseling and peer support activities are available to the needy father if the eligible family's income is at or below 300% of the poverty level. Additional education, employment-related services, and work supports are available only for those needy fathers where the eligible family's income is at or below 200% of the poverty level and the needy father has an outstanding child support obligation.

If the benefit or service reported in line 1 is a pro-family activity as defined in the TANF regulation at 45 CFR 263.2(a)(4)(ii), and no financial eligibility criteria apply to receive the service, then indicate "not applicable, pro-family."

States may also report any other non-financial eligibility criteria that must be met to receive the benefit.

**Line 10. Prior program authorization.** Put an "X" on the appropriate line to indicate whether the benefit(s) or service(s) named in line 1 was authorized and allowable under prior law. Programs that would have been previously authorized and allowable under prior law (i.e., under the State's approved State IV-A or IV-F plan in effect as of August 21, 1996) are not subject to the "new spending" limitation and the expenditures count in their entirety (subject to the cap on double-counting child care expenditures used to meet the requirements of receiving CCDF Matching Funds) (see 45 CFR 263.5(a) and 45 CFR 263.3(a)).

**Line 11. Total program expenditures in FY 1995.** Complete this item only if the answer to item 10 is "No" -- i.e., the program was not previously authorized and allowable under prior law.

Enter the total expenditures made in Federal Fiscal Year 1995 for the benefit(s) or service(s) program named in line 1. In other words, you should enter all program expenditures, regardless of whether the spending was on behalf of eligible families. Only qualified State expenditures

above this level made with respect to eligible families in the current fiscal year may count as MOE.

Should a State enter \$0 in this item, please provide a brief explanation.

**Certification.** An authorized official must sign the certification. Under the signature line, type the title of the authorized official, together with the agency name. When a State submits multiple ACF-204's, just one signed certification is necessary provided there is an annotation that tells us that the certification covers ALL the ACF 204's. The TANF regulations at 45 CFR 265.9(c)(9) require a certification that those families for which the State is claiming MOE expenditures meet the State's criteria for "eligible families."

Before the Deficit Reduction Act (DRA) of 2005 (Pub. L. 109-171), only State expenditures for or on behalf of "eligible families" counted toward a State's MOE requirement. The DRA 2005 provided a limited exception to this requirement by allowing States to claim expenditures to provide certain pro-family activities to an individual or family regardless of financial need or family composition. The TANF implementing regulation at 45 CFR 263.2(a)(4)(ii) addresses this provision. Therefore, the certification required at 45 CFR 265.9(c)(9) applies to all MOE expenditures for or on behalf of "eligible families," but does not apply to those expenditures the State expressly reports in line 1 as a pro-family activity as defined in the TANF regulations at 45 CFR 263.2(a)(4)(ii).