



**US Department of Health and Human
Services**
ADMINISTRATION FOR
CHILDREN & FAMILIES

OMB # 0970-0510 expires 06/30/2024

Instructions for the Completion of the TANF Financial Form ACF- 196P
for the
Pandemic Emergency Assistance Funds (PEAF)
Authorized by the American Rescue Plan Act

PAPERWORK REDUCTION ACT OF 1995 (Pub. L. 104-13)
STATEMENT OF PUBLIC BURDEN

PAPERWORK REDUCTION ACT OF 1995 (Pub. L. 104-13) STATEMENT OF PUBLIC BURDEN:
Through this information collection, ACF is gathering information to ensure that federal TANF Pandemic Emergency Assistance Funds are used for activities that are reasonably calculated to meet one of the purposes of PEAFF. Public reporting burden for this collection of information is estimated to average 6 hours per grantee, including the time for reviewing instructions, gathering and maintaining the data needed, and reviewing the collection of information. This is a mandatory collection of information which is authorized under Section 403 of the Social Security Act.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information subject to the requirements of the Paperwork Reduction Act of 1995, unless it displays a currently valid OMB control number. The OMB # is 0970-0510 and the expiration date is 6/30/2024. If you have any comments on this collection of information, please contact infocollection@acf.hhs.gov.

Effective federal fiscal year (FFY) 2021, all grantees administering the Temporary Assistance for Needy Families (TANF) program must complete reporting in accordance with these ACF-196P instructions. As well, state, territory and tribal lead agencies must complete and submit this report (or 477 narrative report¹) in accordance with the terms and conditions of the TANF Pandemic Emergency Assistance Fund (PEAF) grant authorized by the American Rescue Plan Act of 2021.

Submission: The requirement for electronic submission of financial reports through the Online Data Collection system has been exempted for expenditure reporting of the PEAFF grant. This form should be completed, signed and electronically submitted to the Office of Family Assistance PEAFF mailbox at: PEAF@acf.hhs.gov.

Terminology:

Federal Fiscal Year (FFY) refers to the period from October 1 through September 30, during which states, territories and tribes may spend funds awarded in the current and prior years.

Grant Year (GY) refers to the federal fiscal year the funds were awarded and encompasses all reporting FFYs. Reallotted PEAFF awards will be assigned to same GY 2021 as the initial PEAFF awards.

¹ This option for 477 tribes is outlined on page 4.

Due Dates:

Each grantee must submit completed ACF-196P forms (or 477 narrative reports) to ACF within 90 days of the end of each federal fiscal year, that is, the quarter ending (QE) 9/30. Reports for the Pandemic Emergency Assistance Fund awards are due as follows:

Grant Year	Expenditure Timeframe		Report Due Date
2021	<i>Initial PEA award must be expended by 9/30/22</i>		
	#1	April 1, 2021 – September 30, 2021	December 29, 2021
	#2	April 1, 2021 – September 30, 2022	December 29, 2022
	<i>Funds not expended by 9/30/22 are available for reallocation. Grantees awarded reallocated funds will report as follows:</i>		
	#3	April 1, 2021 – September 30, 2023	December 29, 2023
	#4 (FINAL)	April 1, 2021 – 12 months after issuance of reallocation award	90 days after end of 12-month period

Example:

During FFY 2021, a grantee receives a TANF PEA award for GY 2021. By December 29, 2021, the grantee should submit the financial report showing cumulative PEA dollars expended through 9/30/2021. By December 29, 2022, the grantee should submit the financial report showing cumulative PEA dollars expended through 9/30/2022 (including expenditures reported on the previous FFY 2021 report).

For grantees that do not request a reallocated PEA award, reporting for PEA is complete after the second report and the December 29, 2022, report will therefore, be marked “final”. For grantees that opt to receive a reallocated PEA award, reporting will continue as described above. Grantees are required to submit a final report after receipt of reallocated PEA dollars that includes cumulative PEA dollars awarded and expended since April 1, 2021.

Grantees will not be able to revise final PEA expenditure reports so please ensure careful accounting.

General Instructions:

- Enter all expenditures, including cents. Do not round to the nearest dollar.
- All entries should be cumulative totals from April 1, 2021 to the end of the reporting period.
- Grantee: Enter the name of the grantee.
- Grantee Entity: Enter the type of grantee organization (state, territory or tribe).
- Employer ID Number: Enter the grantee’s Employer Identification Number (EIN).
- Submission: Indicate whether this submission is an “annual” or a “final” report. Reports should only be marked “final” once all PEA funds, from initial and reallocated awards, have been expended.
- Grant Award Year (GY): This field is already entered and identifies PEA funds as GY 2021 funds. Reallocated PEA awards will be assigned the same GY 2021 as the initial PEA awards.
- Report Period: Enter the period for which this report is being submitted. All reports will start with April 1, 2021.

- **Expenditures:** Expenditures (for lines 2 through 4) mean the payments made with Pandemic Emergency Assistance Fund dollars. A grantee must not include obligations not yet paid (i.e., unliquidated funds) on these line items.
- **Reallotment:** When submitting the report for the QE 9/30/22, the grantee should indicate whether or not it wishes to receive a proportionate share of any PEAFF funds available for reallotment. The grantee must select an option, either “yes” or “no”. If neither a “yes” nor “no” is selected, OFA will interpret the blank field to mean that the grantee does not want to receive additional funds.
- **Certification:** Report must be signed (certified) by the authorized organizational representative (AOR) authorized to submit the report. The AOR is the designated representative of the applicant/recipient organization with authority to act on the organization’s behalf in matters related to the award and administration of grants. In signing a grant application, this individual agrees that the organization will assume the obligations imposed by applicable Federal statutes and regulations and other terms and conditions of the award, including any assurances. These responsibilities include accountability both for the appropriate use of funds awarded and the performance of the grant-supported project or activities as specified in the approved application. Signatures by the AOR will be accepted in handwritten or electronic formats.

Line Item Instructions:

Line 1 – Total Federal Funds Awarded. Refers to the amount of federal Pandemic Emergency Assistance Funds awarded to the grantee under the American Rescue Plan Act for the report period. Enter on Line 1 the cumulative total of funds awarded for federal GY 2021 (initial and any reallotted funds, if applicable).

Line 2 - Administrative Costs. Enter on Line 2 the cumulative total expenditures for administrative costs (as defined in TANF regulations, 45 CFR 263.0(b)) for the period of the report.

States and territories have an administrative cost cap of 15 percent, which applies to the total PEAFF dollars awarded to the grantee. Administrative costs associated with contracts or subcontracts entered into by the grantee should be counted towards the 15 percent administrative cost cap.

Tribes and tribal consortia receiving funds directly from ACF have an administrative cost cap, which applies to the total PEAFF dollars awarded to the grantee. The tribe’s administrative cost cap is approved as part of the tribal TANF plan (45 CFR § 286.50). Administrative costs associated with contracts or subcontracts entered into by the grantee should be counted towards the tribe’s approved administrative cost cap.

Tribes and tribal consortia that are approved to integrate TANF in a P.L. 102-477 plan should refer to page 4 for specific guidance on administrative costs.

Line 3 – Non-Recurrent, Short Term Benefits. Enter on Line 3 the cumulative total expenditures for expenditures on non-recurrent, short term benefits to families. Non-recurrent, short-term benefits are benefits to families in the form of cash, vouchers, subsidies, or similar form of payment to deal with a specific crisis situation or episode of need and excluded from the definition of assistance on that basis. This category includes expenditures such as emergency assistance and diversion payments, emergency housing and short-term homelessness assistance, emergency food aid, short-term utilities payments, burial assistance, clothing allowances, and back-to-school payments. Non-recurrent, short term benefits under the Pandemic Emergency Assistance Funds program do not include tax credits, child care, transportation, or short-term education and training; PEAFF dollars should not be used for such expenditures.

Line 4 – Total Expenditures. Enter on Line 4 the cumulative total of federal PEAf dollars the state, territory or tribe spent. The amounts reported on these lines must be actual expenditures made in accordance with all applicable statutes and regulations. This line is the sum of Lines 2 and 3 where appropriate expenditures are claimed.

Line 5 - Unliquidated Obligations. Enter on Line 5 the total federal unliquidated obligations that meet the definition of obligations contained in 45 CFR Part 75. Use this field when submitting an “annual” report. This field should not be used when submitting a “final” report. For “final” reports, this Line should be “zero” and any unliquidated obligations should be reported as unobligated expenditures.

Line 6 – Unobligated Balance. Enter on Line 6 the amount of Line 1 minus the amounts of lines 4 and 5 for “annual” reports.

477 Tribes and Tribal Consortia

Tribes and tribal consortia that are approved to integrate TANF in a P.L. 102-477 plan (477) may, at its option, use the ACF-196P form or include the required information in a 477 narrative report. If a tribe or tribal consortia chooses to include the information as part of its 477 narrative report, then the narrative report must be filed by the due dates identified in the table above.

The ACF-196P and the 477 narrative reports may be submitted to the tribe’s awarding official technical representative at the Bureau of Indian Affairs (BIA). BIA staff will process and transmit the reports to the PEAf mailbox at: PEAF@acf.hhs.gov.

The general instructions, line item instructions, and due dates apply whether the grantee uses the ACF-196P or 477 narrative report. If the information is provided in the narrative report, it must include a reporting of expenditures for the two fields described above: the cumulative expenditures for “Administration” and “Non-Recurrent, Short Term Benefits.” In addition, the narrative report must be signed by the authorized organizational representative as defined under the General Instructions above.

Tribes and tribal consortia that are approved to integrate TANF in a P.L. 102-477 plan have an administrative cost cap, which applies to the total PEAf dollars. The tribe’s administrative cost cap is approved as part of the tribal TANF plan integrated in its 477 plan (45 CFR § 286.50). Administrative costs associated with contracts or subcontracts entered into by the grantee should be counted towards the approved administrative cost cap.

Please note that the report for the QE 9/30/22 (due December 29, 2022) should state whether or not the grantee is opting to receive any PEAf funds available for reallocation. OFA will interpret the lack of a stated preference to mean that the grantee does not want to receive reallocated funds.