[**Instructions for the completion of the ACF-196R Form**](https://acf.gov/sites/default/files/documents/ofa/acf_196r_instructions_tanf_final_jan_2024.pdf)(p. 14)**:**

*Narratives are required for expenditures for categories of Assistance Authorized Solely Under Prior Law, Non-Assistance Authorized Solely Under Prior Law, and Other. Descriptions for these expenditure categories should include information regarding the target population (including estimated size, if available), and the types and amounts of benefits provided. Attachments can be added to the report, as needed.*

**Template 2: Non-Assistance Authorized Solely Under Prior Law**

USE FOR EXPENDITURES REPORTED ON LINES 8a-8c

| **Narrative Guidance** | **Template** |
| --- | --- |
| **KEY COMPONENTS**  ✓ Description of services/benefits provided  ✓ Target population and number served  ✓ Expenditure amounts  ✓ Reference to specific section of former state plan  ✓ Alignment with current program operations  ✓ Explanation of why services are non-assistance  **GUIDING QUESTIONS**   * What specific section of your former state plan authorizes this activity? * What specific benefits or services were provided? * Who received these benefits? (describe demographics and eligibility) * What was the total expenditure and average benefit amount? * Why are these expenditures considered non-assistance rather than assistance? * How do current activities align with prior authorization?   **WORD COUNT GUIDANCE**  While there are no word count requirements, narratives should provide adequate detail while remaining clear and concise. For reference, a complete narrative using this template is typically 200-250 words. | *[NAME OF PROGRAM/SERVICE] ($[AMOUNT] expended) provided [TYPE OF SERVICE] to approximately [NUMBER] [RECIPIENTS (children, families, individuals)] during FY [YEAR].*  *This service is authorized under our state's former [AFDC/EMERGENCY ASSISTANCE] plan, Section [NUMBER], which authorized [DESCRIPTION OF AUTHORIZED ACTIVITY FROM FORMER PLAN]. The current expenditures align with this prior authorization because [EXPLANATION OF HOW CURRENT ACTIVITIES RELATE TO PRIOR AUTHORIZATION].*  *These expenditures are properly categorized as non-assistance because [EXPLANATION OF WHY THESE ARE SERVICES RATHER THAN ONGOING BASIC NEEDS ASSISTANCE].*  *Specific services provided include:*   * *[SPECIFIC SERVICE #1] serving [NUMBER] recipients at a cost of $[AMOUNT]* * *[SPECIFIC SERVICE #2] serving [NUMBER] recipients at a cost of $[AMOUNT]* * *[SPECIFIC SERVICE #3] serving [NUMBER] recipients at a cost of $[AMOUNT]*   *Eligibility for these services is limited to [ELIGIBILITY CRITERIA], consistent with our former state plan requirements.* |