



# **Social Services Block Grant Fiscal Accountability Procedures**

**Effective Date: 02/15/2024**

**Approved by: Renee Bouchillon**

**Tennessee Department of Human Services**

**Quality Improvement & Strategic Solutions/ Continuous Quality Improvement**

**James K. Polk Building**

**505 Deaderick Street**

**Nashville, Tennessee 37243**



## Table of Contents

I. Purpose.....	3
II. Definitions .....	3
III. Procedure .....	3
Indirect Cost Rate Letter .....	3
Budget Revisions .....	4
Equipment Purchases .....	4
Pest Control .....	4
Invoices.....	5
Fees, Fares, and Contributions .....	5
Funding Recognition.....	5
Annual Service Proposal.....	5
Units of Service.....	6
Disbursement Reconciliation and Close Out.....	7

## I. Purpose

The procedures are intended to provide instructions for applying the Fiscal Accountability policy.

## II. Definitions

Term	Definition/Acronym
<b>Allocation Method</b>	How an organization or agency distributes shared costs between programs.
<b>APS</b>	Adult Protective Services
<b>CFR</b>	Code of Federal Regulations
<b>CMS</b>	Case Management System
<b>Cognizant Agency</b>	The government agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals.
<b>Indirect Costs</b>	Costs that benefit the operations of the entire agency, but cannot be identified to specific programs.
<b>Questioned Costs</b>	Costs that are questioned by the auditor because of an audit finding, as defined by <a href="#">2 CFR § 200.84</a> .
<b>SA</b>	Specific Assistance
<b>SSBG</b>	Social Services Block Grant
<b>TDHS</b>	Tennessee Department of Human Services
<b>Units</b>	A unit of service is the basis for measurement of services provided. It represents one (1) hour of service for homemaker and one (1) day of service for adult day services. Units can be calculated as fractions.

## III. Procedure

### Indirect Cost Rate Letter

The provider will be reimbursed for indirect costs in accordance with:

1. the letter's approved indirect cost rate,
2. the federal Social Services Block Grant (SSBG) grant limitations of nine percent (9%) for indirect costs, and
3. the amounts and limitations specified in the agency's grant budget.

### Budget Revisions

Providers may request budget revisions, in writing, by giving full details supporting their request. Budget revisions:

- shall be submitted as a single PDF using the [HS-3463 APS Sub-Recipient Contract Budget Revision](#).
- must be submitted to [SSBG.DHS@tn.gov](mailto:SSBG.DHS@tn.gov).
- must include all pages, including:
  - signature page,
  - salary schedule,
  - training plan, and
  - justification for line item increases and decreases, and
- must be signed by an approved signatory.

### Equipment Purchases

All purchases must be necessary, reasonable, and made within budgetary constraints. Requests for equipment purchases greater than \$5,000 must be submitted to the Tennessee Department of Human Services (TDHS) SSBG program coordinator and must include the following:

- Each item's purpose and how it relates to SSBG,
- The reason for replacement or purchase,
- Who within the organization will be using the equipment,
- If the equipment will be shared between programs, a description of how the expense will be allocated.

**Note:** Any purchases not necessary, reasonable, and made within budgetary constraints will require reimbursement to TDHS.

All equipment purchases must follow the sub-recipient's procurement policies.

### Pest Control

Pest control services can be charged to the SSBG program and invoiced under the Specific Assistance to Individuals line item. Clients who receive pest control services sometimes need related household items and these items should be included on the request for pest control services. Purchases can include but are not limited to:

- Essential bedding in situations where the existing bedding is unsalvageable, and
- Mattress and box spring covers when not provided by the pest control company.

SSBG Specific Assistance (SA) is a resource of last resort. All attempts to acquire other community resources and their outcomes should be documented in the client's file.

### **Invoices**

SSBG providers are reimbursed for eligible expenses through a process of invoicing SSBG TDHS. Incomplete and/or inaccurate invoices will be returned to the invoice contact for correction prior to payment. Invoices must:

- be submitted to [SSBG.DHS@tn.gov](mailto:SSBG.DHS@tn.gov),
- be submitted in PDF format using the [HS-3465 APS Sub-Recipient Invoice](#),
- include all supporting documentation.
- not include reimbursement for any future expenditures.
- be submitted within thirty (30) calendar days after the end of the calendar month in which the costs are incurred. Late invoices will not be paid unless TDHS SSBG program staff determines the failure to be timely was warranted.

Providers shall submit a final invoice within sixty (60) calendar days of the grant contract end date.

### **Fees, Fares, and Contributions**

All fees, contributions, and fares are considered program income. Although fees, fares, and/or contributions do not reduce TDHS's monthly reimbursement, money collected or contributed must be used in the program in which it was collected. If a customer has private insurance that will pay for service, it may be collected. Private insurance payments are considered program income, but TDHS's reimbursement to the provider must be reduced by the amount of these payments. The provider must maintain documentation supporting how money is collected and used.

### **Funding Recognition**

All notices, informational pamphlets, press releases, research projects, signs, and similar public notices prepared and released by the provider must reference TDHS SSBG as a source of funding by including the statement, "This project is funded (in part) under an agreement with the Tennessee Department of Human Services." It is not sufficient to say that the program is funded through a federal or state-managed grant.

### **Annual Service Proposal**

The Annual [HS-3115 SSBG Service Proposal](#) is the first step of the strategic planning process. It must be submitted to the TDHS SSBG program coordinator at least sixty (60) days prior to the start of the new contract cycle and must:

1. define the provider's mission, as well as develop goals and outcomes based upon the conditions and needs of the customers and the community in which they serve.
2. outline which employees fulfill which roles, and how the provider plans to track service outcomes.
3. project as accurately as possible the number of clients the provider anticipates serving during the upcoming contract cycle.
4. project an estimated average cost for one day of adult day services or one visit for personal support services per individual and describe how this calculation is derived.

## 14.02 Social Services Block Grant Fiscal Accountability Procedures

---

The proposal must be submitted in PDF format with appropriate attachments in a single email to [SSBG.DHS@tn.gov](mailto:SSBG.DHS@tn.gov). If the document is too large to send as a single email, it should be sent as a compressed file.

### Units of Service

1. For adult day services, a unit of service is equal to one (1) day of care provided for one individual.
2. For personal support services, a unit of service is equal to one (1) employee hour of service provided on behalf of one individual. This service can be provided by:
  - a. personal support service employees,
  - b. case managers,
  - c. social workers, or
  - d. agency management.
3. Each full-time equivalent personal support service employee is expected to provide a minimum of seventy-five percent (75%) of weekly total hours in direct service per week.

Activities considered a part of direct service are:

- a. Individual contact with the client;
- b. Collateral contact on client's behalf;
- c. Transportation:
  - To and from the client's personal residence
  - For essential shopping and errands
  - For medical purposes
- d. Supervisory conferences regarding specific case situations.

## 14.02 Social Services Block Grant Fiscal Accountability Procedures

Unit cost is based on units of service which for adult day services can be calculated down to fractions of a day. Personal support services can provide units of service down to fractions of an hour based on the chart provided below.

<b>Minute to Decimal Conversion Chart</b>							
Minute	Decimal	Minute	Decimal	Minute	Decimal	Minute	Decimal
<b>1</b>	.02	<b>16</b>	.27	<b>31</b>	.52	<b>46</b>	.77
<b>2</b>	.03	<b>17</b>	.28	<b>32</b>	.53	<b>47</b>	.78
<b>3</b>	.05	<b>18</b>	.30	<b>33</b>	.55	<b>48</b>	.80
<b>4</b>	.07	<b>19</b>	.32	<b>34</b>	.57	<b>49</b>	.82
<b>5</b>	.08	<b>20</b>	.33	<b>35</b>	.58	<b>50</b>	.83
<b>6</b>	.10	<b>21</b>	.35	<b>36</b>	.60	<b>51</b>	.85
<b>7</b>	.12	<b>22</b>	.37	<b>37</b>	.62	<b>52</b>	.87
<b>8</b>	.13	<b>23</b>	.38	<b>38</b>	.63	<b>53</b>	.88
<b>9</b>	.15	<b>24</b>	.40	<b>39</b>	.65	<b>54</b>	.90
<b>10</b>	.17	<b>25</b>	.42	<b>40</b>	.67	<b>55</b>	.92
<b>11</b>	.18	<b>26</b>	.43	<b>41</b>	.68	<b>56</b>	.93
<b>12</b>	.20	<b>27</b>	.45	<b>42</b>	.70	<b>57</b>	.95
<b>13</b>	.22	<b>28</b>	.47	<b>43</b>	.72	<b>58</b>	.97
<b>14</b>	.23	<b>29</b>	.48	<b>44</b>	.73	<b>59</b>	.98
<b>15</b>	.25	<b>30</b>	.50	<b>45</b>	.75	<b>60</b>	1.00

### Disbursement Reconciliation and Close Out

Providers must submit their final invoices and grant disbursement reconciliation reports within sixty (60) calendar days of the end of each contract.

1. If total disbursements by the state exceed the amounts permitted by the contract, then providers must refund the difference to the state.
2. The state is not responsible for paying nor will any reimbursements be made for invoices submitted after the grant disbursement reconciliation report is received.
3. If a provider fails to submit a grant disbursement reconciliation report to the state as required, the provider will be:
  - a. ineligible for any funding under the grant in question and
  - b. required to reimburse the state any and all payments it received under the grant.
4. The provider must close out its accounting records at the end of the contract period in such a way that no reimbursable expenditures or revenue collections are carried into subsequent contracts.