



**Social Services Block Grant  
Fiscal Accountability Procedures**

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## I. Purpose

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

## II. Definitions

Term	Definition/Acronym
<b>Administrative Costs</b>	Costs that benefit the operations of the entire agency, but cannot be identified to specific programs.
<b>CMS</b>	Case Management System
<b>CSBG</b>	Community Services Block Grant
<b>Indirect Costs</b>	See the definition of Administrative Costs.
<b>LIHEAP</b>	Low Income Home Energy Assistance Program
<b>POV</b>	Personally Owned Vehicle
<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>SNAP</b>	Supplemental Nutrition Assistance Program
<b>SSBG</b>	Social Services Block Grant
<b>TDHS</b>	Tennessee Department of Human Services

## 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 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 SSBG Budget Revision Form](#).
- must be submitted to [FiscalCommSVS.DHS@tn.gov](mailto:FiscalCommSVS.DHS@tn.gov).
- Must include all pages, including:

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- signature page,
- salary schedule,
- training plan, and
- justification for line item increases and decreases, and
- must be signed by an approved signatory.

### Equipment Purchases

Requests for equipment purchases must be submitted to the Tennessee Department of Human Services (TDHS) Social Services Block Grant (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,
- three (3) quotes of similar products that will meet the provider's need(s),
- indication of which quote was chosen and why,
- if the equipment will be used by more than one program, a list of the programs that will be using the equipment, and how its time will be divided (Example: SSBG 50%, CSBG 25%, LIHEAP 25%),
- if the equipment will be shared between programs, a description of how the expense will be allocated.

All purchases must be necessary, reasonable, and made within budget constraints.

Please note that TDHS SSBG approval is required prior to purchase and all purchases made without prior approval will be denied.

### Specific Assistance (SA) to Individuals

Requests initiated by contracting agency staff for SA to individuals must be submitted to the TDHS SSBG program coordinator for approval.

- All requests must be submitted to [SSBG.DHS@tn.gov](mailto:SSBG.DHS@tn.gov)
- Requests shall be submitted in PDF format using the [Specific Assistance Request](#) form.
- Requests must be accompanied by proof of clients' citizenship or of eligible non-citizenship status.
- Incomplete requests will be returned for correction prior to approval.
- A copy of the approval email as well as proof of purchase, e.g. receipt or invoice, must be submitted with the provider's monthly reimbursement request.
- Each request can include more than one type of relief as indicated on the SA form. Any subsequent requests on behalf of the same client must be submitted on a new form.

Requests initiated by APS staff for SA to individuals are generated through the case management system (CMS) and must be approved by the regional coordinator before being submitted to SSBG for final approval and tracking.

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Requests for groceries are approved at the rate of fifty dollars (\$50) for one week, or one hundred dollars (\$100) for two. Two (2) weeks will be approved when the client is not expected to have access to another grocery source (client income, food banks, SNAP, etc.) within one (1) week of the request.

SA is to be requested after all other community resources have been exhausted. All applications must document efforts to find relief within the community. These efforts should include but are not limited to:

- applications for LIHEAP, Meals on Wheels, and SNAP;
- contributions from churches, community agencies, and food banks; and
- proactive contact with utility companies to reduce overdue balances and extend cutoff dates.
  - Federal rules prohibit SSBG funds from being used for late fees of any kind. If a utility company will not forgive late fees, an alternate funding source must be used to pay them.

SA cannot be used on a repeated basis to provide basic needs. If necessary, the client must be assisted with budgeting or bill paying in order to reach the point of becoming self-sustaining.

At no time are SA funds to be paid directly to the client. Goods and services must be purchased in transactions that take place directly between the service provider and vendor(s).

All purchases must be necessary, reasonable, and made within budget constraints.

Please note that TDHS SSBG approval is required prior to purchase and all purchases made without prior approval will be denied.

### **Pest Control**

Pest control services can be charged to the SSBG program and invoiced under the Specific Assistance to Individuals line item. Requests must be submitted to [SSBG.DHS@tn.gov](mailto:SSBG.DHS@tn.gov) on the [Specific Assistance Request](#) form. TDHS SSBG approval is required prior to services being secured and all requests made after service provision will be denied.

Occasionally, clients who receive pest control services will also 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 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 [FiscalCommSVS.DHS@tn.gov](mailto:FiscalCommSVS.DHS@tn.gov),
- be submitted in PDF format using the [HS-3465 Social Services Block Grant Invoice for Reimbursement](#),
- include all supporting documentation.
- not include reimbursement for any future expenditures.

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- 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.

### Travel Expenditures

Documentation and receipts must be provided for all travel expenditures for which reimbursement is invoiced, as required by contract and Department of Finance and Administration's Policy 8 (otherwise known as the [State Comprehensive Travel Regulations](#)).

- Travel claims relating to mileage occurring during the course of a regular workday must be:
  - reimbursed at the state rate indicated in Policy 8 and
  - supported by employee mileage sheets attached to each invoice.
- Travel claims, other than those relating to mileage occurring during the course of a regular workday, must be submitted in the form of an expense report attached to the monthly invoice. Expense reports must be signed and dated by the employee and be accompanied by appropriate receipts.
- When deciding whether to rent or use a privately owned vehicle (POV), estimates should be calculated to determine the most cost-effective method for travel. Unnecessary expenses which result from the use of a POV for reasons of personal convenience will not be allowed. Reimbursement for the use of POVs cannot exceed the standard mileage rate.
- Only mileage on official state business may be claimed for reimbursement.
- Expense reports to request reimbursement must include the actual amount of all state-reimbursed expenses associated with the trip, and be accompanied by an explanation and breakdown of SSBG's allocated share.
- Charges for routine parking while on travel status will be reimbursed. Receipts are required if the parking charge exceeds the allowance stated in the rate schedule as found in the [State Comprehensive Travel Regulations](#).
- SSBG will reimburse for actual lodging costs plus tax incurred up to the applicable maximum amounts as indicated on the Reimbursement Rate Schedule as found in the [State Comprehensive Travel Regulations](#).
  - Lodging receipts are required and must itemize room charges and taxes by date.
  - If a convention rate exceeds the maximum reimbursement rate and is documented by a convention brochure or registration form, a higher reimbursement rate will be allowed.
  - Miscellaneous lodging expenses such as energy or utility surcharges are fully reimbursable and should be added to the lodging cost, in a manner similar to local hotel or sales taxes.
  - If contracting agencies are unable to acquire rooms at the government rate because they are not state employees, reimbursement justification can be submitted to TDHS SSBG staff for possible approval. Every attempt should be made to:
    - Acquire rooms well in advance of travel
    - Compare hotels to find the most competitive rate
    - Consider secondary costs such as parking and taxi fees when balancing location vs cost

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- SSBG will reimburse per diem rates not to exceed the amount indicated on the Reimbursement Rate Schedule as found in the [State Comprehensive Travel Regulations](#). Per diem rates are reimbursable without itemization of expenses or receipts but are to be reduced by the scheduled amount for all catered meals. Refer to the In-State and Out-of-State Meals & Incidentals – Allocated By Meal table in the State Comprehensive Travel Regulations.
- Hotel internet access charges may be reimbursed when employees work from the hotel room on official business.

### 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.

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 fax.

### 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,

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- 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
  - To libraries, grocery stores, pharmacies, etc. for the purpose of teaching life skills
- d. Supervisory conferences regarding specific case situations.

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
1	.02	16	.27	31	.52	46	.77
2	.03	17	.28	32	.53	47	.78
3	.05	18	.30	33	.55	48	.80
4	.07	19	.32	34	.57	49	.82
5	.08	20	.33	35	.58	50	.83
6	.10	21	.35	36	.60	51	.85
7	.12	22	.37	37	.62	52	.87
8	.13	23	.38	38	.63	53	.88
9	.15	24	.40	39	.65	54	.90
10	.17	25	.42	40	.67	55	.92
11	.18	26	.43	41	.68	56	.93
12	.20	27	.45	42	.70	57	.95
13	.22	28	.47	43	.72	58	.97
14	.23	29	.48	44	.73	59	.98
15	.25	30	.50	45	.75	60	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 exceeded the amounts permitted by contract, then providers must refund the difference to the state. Providers shall submit the refund with the final grant disbursement reconciliation report.



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2. The state is not responsible to pay 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 to 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 grants.