

OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE

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| LOCAL COMMISSIONERS MEMORANDUM |
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OTDA-4037EL (Rev. 11/98)

Transmittal No: 01 LCM-2

Date: January 8, 2001

Division: Budget, Finance and
Data Management

TO: Local District Commissioners

SUBJECT: Special Claim Forms for TANF Services Plan Programs and TANF
MOE

ATTACHMENTS: Forms LDSS-3922A and LDSS-3922M (not available on-line)

Your agency has or shortly will receive a supply of two claim forms for your use.

The first form is the revised LDSS-3922 "Reimbursement Claim for Special Projects" and the second form is the LDSS-3922M "Expenditures for TANF MOE Programs."

The DSS-3922 will be used to claim reimbursement for those approved projects under the TANF Services Plan Programs. The current list of TANF Services Plan activities includes: TANF Services Block Grant, Domestic Violence, TANF Drug/Alcohol Assessment and Enhanced Services, BILT Carryover, and Merit Incentives Carryover. The local social services districts will incur costs for administering their approved projects. Accordingly, there are basic cost allocation rules that the local districts must follow. These rules include the following concepts.

- * All administrative costs (salary, fringe benefits, and non-salary expenditures) are considered to be the total costs that must be directly charged or pooled and allocated to specific categories or programs. For contractor costs, the contractor must sign the cost allocation attestation that was in the TANF Services Block Grant packet, and note the allocation method that will be used (if not all expenditures will be incurred on behalf of TANF eligibles).

Date January 8, 2001

Trans. No. 01 LCM-2

Page No. 2

- * Local districts must categorize the proper assignment of expenditures to benefiting categories or programs. Expenditures under the TANF Block Grant should be assigned to the F17 function. Each approved project would be a subset of the F17 function (i.e., F17.1, F17.2, F17.3, etc.).
- * Expenditures, which solely relate to a specific category or program, are directly charged to that category or program (i.e., Domestic Violence expenditures are directly charged to the Domestic Violence Program).
- * Expenditures, which relate to more than one project (i.e., "common" costs or overhead costs), are distributed among the projects that they support in proportion to the level of support provided.
- * Factors, bases, or measures selected for use in allocating common or overhead costs should closely correspond to the real effort and resources applied. Non-salary expenditures include travel, equipment, rent, supplies, other direct expenses, local district overhead, and A-87 overhead costs.
- * As described in the TANF Services Plan packet, under Federal TANF regulations, there is a 15% limitation for costs that may be for administrative activities. Under the same regulations, certain activities that are normally considered administrative are classified as program costs under federal rules, and therefore, are not subject to the 15% cap. Please consult the Fiscal Planning Guide - Appendix D of the TANF Services Plan materials for guidance on administration versus non-administration.
- * Costs relating to these TANF Services Plan projects will be claimed for reimbursement on the Schedule D-17, "Distribution of Allocated Costs to Other Reimbursable Programs" (LDSS-3274) that supports the LDSS-3922, "Reimbursement Claim for Special Projects." Each project will require a separate column on the Schedule D-17 and a separate LDSS-3922 appropriately labeled in the "Project Name" box. Because of federal reporting, we need to have both the program and administrative costs identified for claiming purposes. The 3922 permits the reporting of both types of expenditures on the same claim form. The local districts should only submit one LDSS-3922 claim each month for their TANF Services Plan program expenditures regardless of the number of projects.
- * Staff, who work part-time on one or more activity, must be time-studied, and their costs allocated to the benefiting project on the basis of that study.

The LDSS-3922M will be used to report TANF MOE countable expenditures.

Date

Trans. No.

Page No. 3

Local Commissioners Memorandum 00 LCM-21 sets forth the requirements for local district expenditures to be TANF MOE countable expenditures. Part of the process required that a plan be submitted and approved by the State prior to submission of the LDSS-3922M. Those local social services districts that have a TANF MOE plan approved will report their local expenditures in the following manner.

The local districts will submit their claims for MOE credit on a LDSS-3922M, "Expenditures for TANF MOE Programs." These claims should be submitted on a monthly basis to the Bureau of Financial Services.

Costs should be identified as administrative or non-administrative and should be reported in the respective columns. There is no federal or state shares for these costs. These expenditures cannot be used to match federal reimbursement funding under other Federal programs. All costs will be examined on an individual basis.

Under Federal TANF regulations, only 15% of the MOE requirement may be met by administrative expenditures funded by state or local funds. Under the same regulations, certain activities that are normally considered administrative are classified as program costs under federal rules and are not subject to the 15% cap. For guidance on administrative versus non-administrative expenditures, local districts should refer to the TANF Services Plan guidelines provided in June 2000.

The LDSS-3922M should be completed by entering the costs on the appropriate lines of the form. The certification must be signed and the report submitted.

Please remember that the LDSS-3922 and LDSS-3922M forms must be accompanied by the appropriate data report when TANF funds or TANF MOE expenditures are reported. Full details for the data reporting requirements of TANF-related programs are contained in 00 LCM-8 and 00 LCM-15. The LDSS-3922 and the LDSS-3922M will be rejected if the applicable data reports are not attached.

If you have any questions on the above, please call:

Regions 1 through 4 - Mr. Roland Levie at 1-800-343-8859, extension 4-7549 or directly at (518) 474-7549. Mr. Levie's user ID is FMS001.

Region 5 - Mr. Marvin Gold at (212) 383-1733. Mr. Gold's user ID is 0FM270.

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