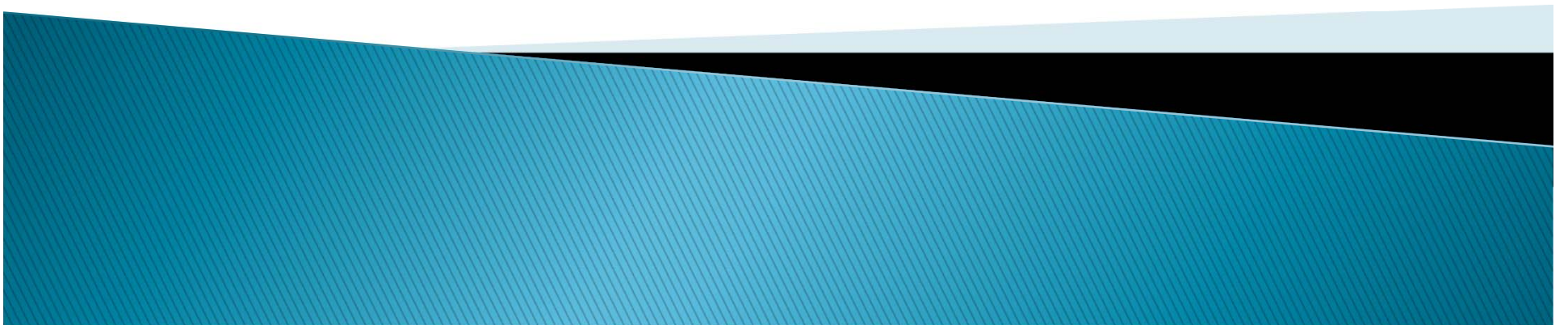
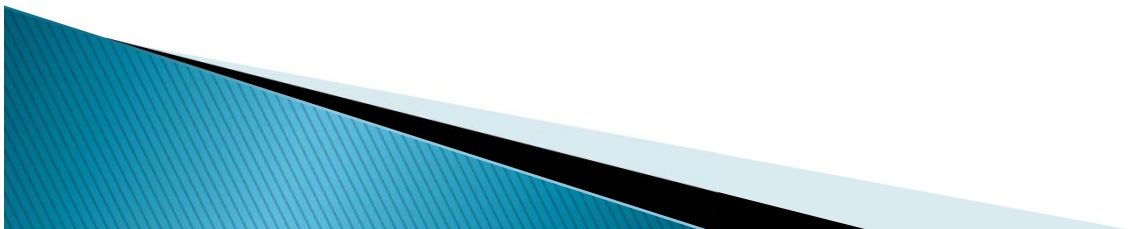


Fiscal Management of Your Award



Rebates:

- What?
 - How?
 - Why?



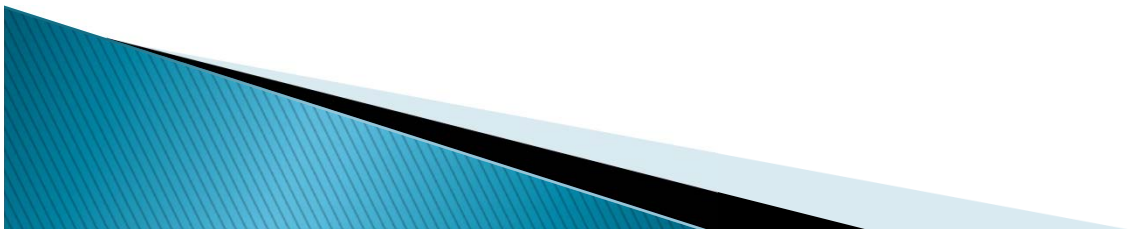
▶ Invoicing:

- Form must be completed with address that matches eVA and include the grant number, invoice number (never repeated), FIN
- Must submit electronically
- Documentation of all actual expenditures, must be allowable, must include current client eligibility
- Invoice according to budget category and track by programmatic service category
- Funds may be withheld
- Payment will be received 30 calendar days from receipt of invoice

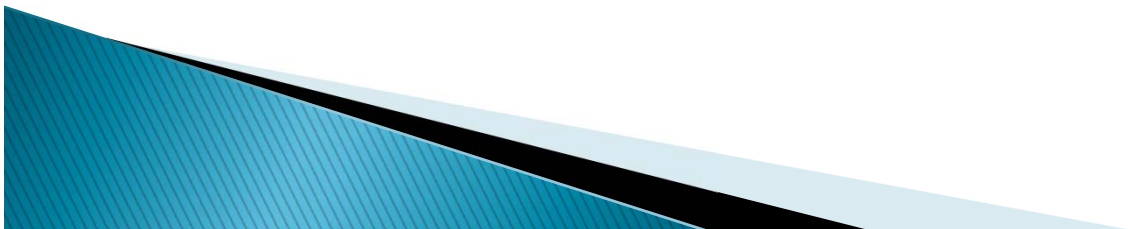


Travel:

- Provide documentation to show proof of payment
 - Copy of reimbursement voucher
 - Itemized hotel bills obtained at checkout
 - Rental car receipts
 - Gas receipts
 - Meals are reimbursed on a per diem basis
 - Must be in compliance with current federal lodging and per diem rates located at:
<http://www.gsa.gov/portal/content/104877>



- Mileage rates are currently 53.5 cents per mile for the first 15,000 miles for business travel (commuter miles must be subtracted)
- Must do an analysis to determine the most cost effective mode of transportation (rental car or personal mileage) for each trip that exceeds 100 miles
- Must document the purpose of the trip and identify Ryan White portion of the charges
- Must have receipts for parking and tolls that exceed \$20.00



- For VDH approved training or meeting attendance, an agenda must be submitted to show any meals provided or included in the registration fee, the location and purpose of the trip must be clearly documented
- Taxi fare for staff travel will not be reimbursed except in certain situations such as out of town travel (ex. Travel from airport to hotel), justification must be provided

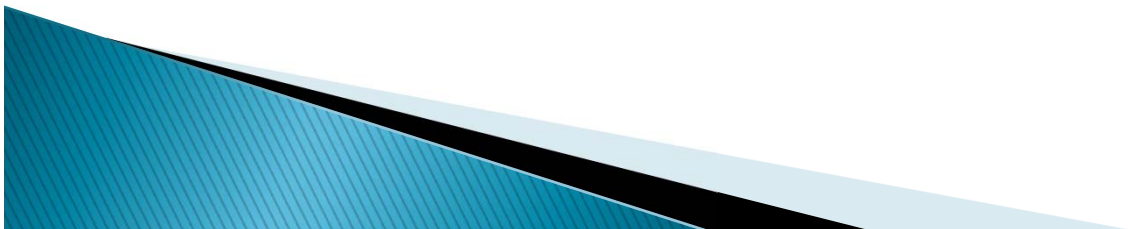


- ▶ Financial records are required to meet the standards established in 45 CFR 74.21

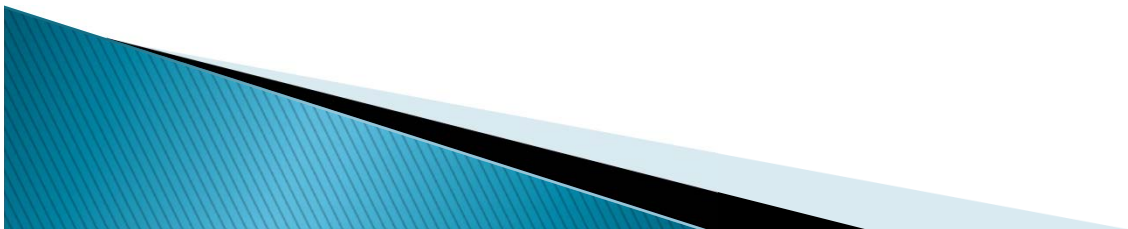
- ▶ Financial records must:
 - Provide accurate, current, and complete financial information about the award and provide necessary reports

 - Maintain records that adequately identify the sources and purposes for which the award was used including authorization and obligations.

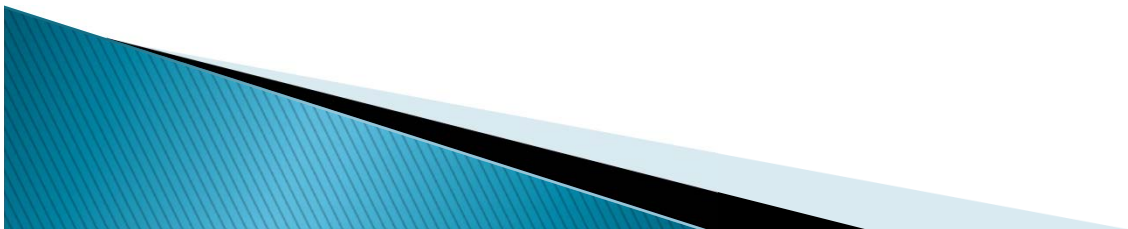
 - Must be supported by proper source documentation



- Maintain and ensure effective internal controls over all funds, property and other assets
- Reconciliation of actual expenditures with approved budgets for each grant award
- ▶ Single Audit required for any non-federal entity that receives \$750,000 or more during the entities fiscal year (all federal funds)
 - Must be submitted within 30 calendar days after receipt of the report or nine months after the end of the audit period (whichever is earlier)
 - Requirements are in 45 CFR 75 Subpart F

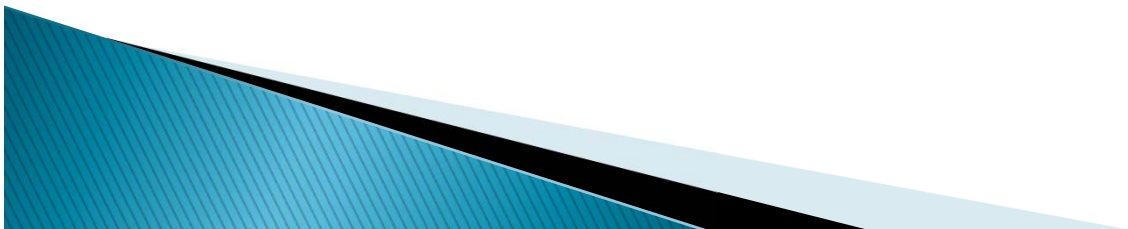


- ▶ Ryan White funds are subject to all federal financial rules and regulations as if they were direct RWB grant recipients
 - 45 CFR 75 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Health and Human Service Awards
 - OMB Circular A-110 – Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals, and Other Non Profit Organizations (codified by HHS in 45 CFR Part 74)



- ▶ Ryan White National Monitoring Standards
 - Subrecipients must ensure systems are in place to comply with all requirements outlined in the monitoring standards
 - Requirements are reviewed and measured during site visits

- ▶ National Monitoring Standards are located at:
 - <http://hab.hrsa.gov/manageyourgrant/files/universalmonitoringpartab.pdf>
 - <http://hab.hrsa.gov/sites/default/files/hab/Global/programmonitoringpartb.pdf>
 - http://hab.hrsa.gov/manage_your_grant/files/fiscalmonitoringpartb.pdf
 - <https://hab.hrsa.gov/sites/default/files/hab/Global/programmonitoringfaq.pdf>



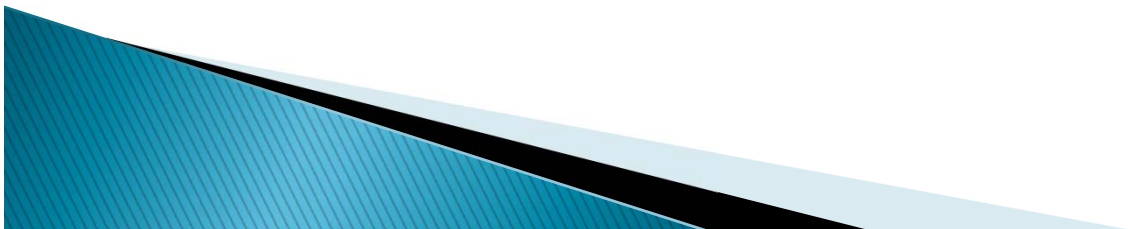
- ▶ Salary limitation from HRSA requirements based on Executive Level II Compensation Amount: \$187,000
- ▶ Payer of Last Resort
- ▶ Limit of 10% on indirect cost or administration based on Ryan White legislation
- ▶ Records must be maintained for 5 years



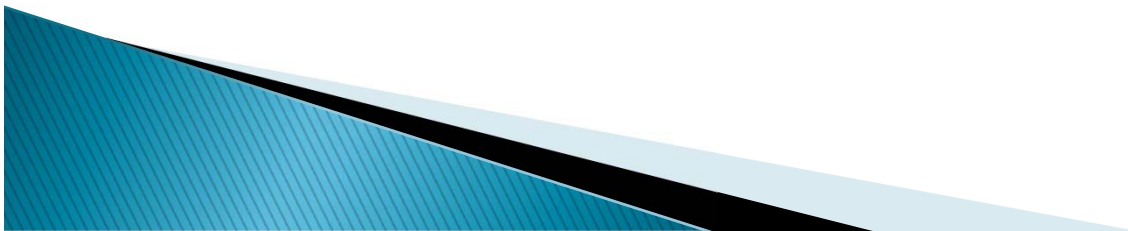
- ▶ Ryan White Part B services must be provided regardless of an individual's ability to pay
 - Subrecipients providing direct services (core medical and support) must have a policy for schedule of charges and cap on charges based on the Federal Poverty Level (FPL)
 - Policy must include a publicly posted schedule of charges



- ▶ Subrecipients must develop a system to discount client payment for charges (sliding fee scale) based on clients income and FPL
 - Ryan White legislation prohibits imposing a charge on individuals whose income is at or below 100% FPL and requires that individuals whose income is over 100% FPL be charged for services
 - Must document client charges and payments through a manual or electronic accounting system



- ▶ Ryan White legislation limits the annual cumulative amount charged to a client
 - Must have a system in place to ensure annual caps are not exceeded and that alerts billing that the cap has been met
 - Clients can't be charged when they reach the cap for the remainder of the calendar/enrollment year



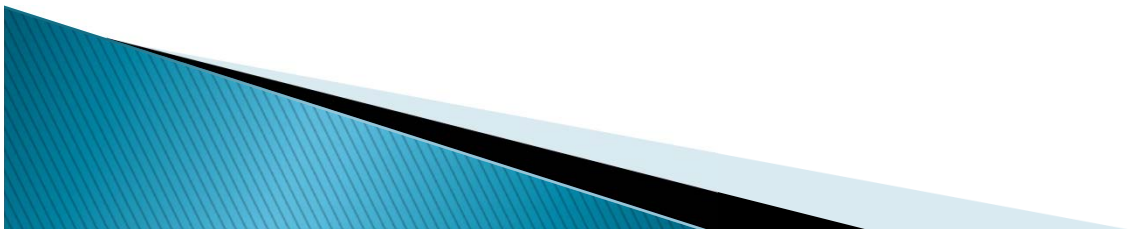
- HRSA identified thresholds based on FPL that should not be exceeded
- Annual limitation on charges for Ryan White services (including ADAP) are based on a percentage of the client's annual gross income

Individual Income	Maximum Charge
At or below 100% Poverty	\$0
101% to 200% Poverty	No more than 5% of gross annual income (money made before taxes and any other deductions are taken out)
201% to 300% of Poverty	No more than 7% of gross annual income
Over 300% Poverty	No more than 10% of gross income



▶ Compliance requirements for charges and caps:

- Ryan White eligibility must be conducted annually and reassessed every 6 months
- Patient education materials must be developed on available services and discounts
- Notices must be placed in waiting room and reception area detailing the sliding fee scale and cap on out of pocket charges
- Have a system in place to track client's progress toward out of pocket cap and to adjust client's responsibility



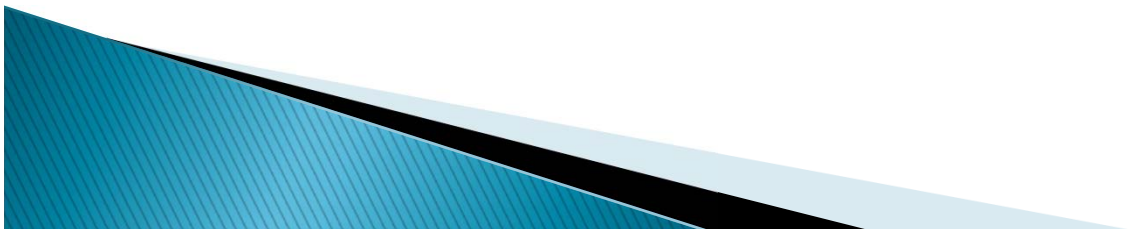
- ▶ Policies and procedures can include decision to impose nominal charge/fee/copayment based on service expenses and care for medical visit

Level	Poverty Level	Grant Responsibility	Patient Responsibility	Co-Pay
1	<100% FPL	100%	0%	\$0
2	101-150% FPL	80%	20%	\$5
3	151-200% FPL	60%	40%	\$10
4	201-250% FPL	40%	60%	\$15
5	251-300% FPL	20%	80%	\$20
6	>300% FPL	0%	100%	\$25



Program Income:

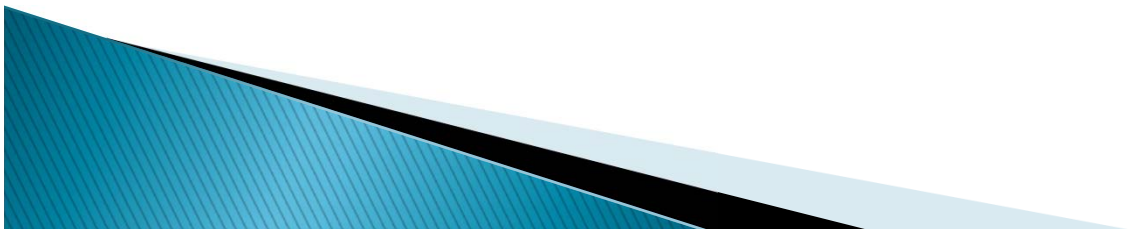
- Program income means gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance except as provided on 45 CFR §75.307(f).
- Program income includes but is not limited to income from fees for services performed, the use or rental of [sic.] real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds.
- Interest earned on advances of Federal funds is not program income.
- References: PCN #15-03 and 45 CFR §75.2



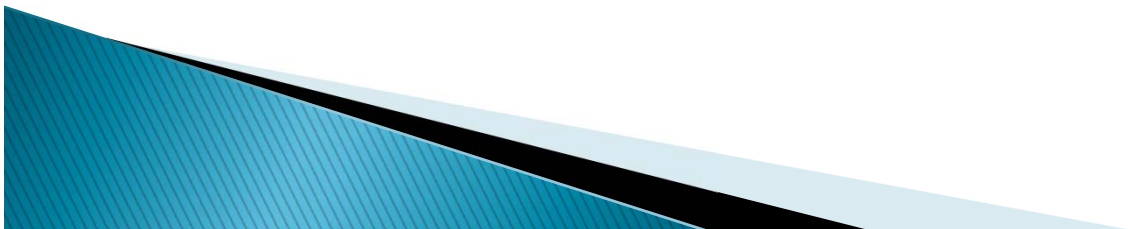
- ▶ Outpatient Ambulatory HIV Services are currently reimbursed on a Fee for Service that VDH established
 - If client is uninsured, the payment is based on the fee for service



- ▶ **Fee-for-service (FFS)** is a payment model where services are unbundled and paid for separately. In health care, it gives an incentive for physicians to provide more treatments because payment is dependent on the quantity of care, rather than quality of care.



- ▶ A **unit cost** is the total expenditure incurred by a company to produce, store and sell one **unit** of a particular product or service. **Unit costs** include all **fixed costs**, or **overhead costs**, and all **variable costs**, or **direct material costs** and **direct labor costs**, involved in production
- ▶ When using **unit costs** for the purpose of establishing **fee-for-service charges**, the **GAAP†** definition can be used. Under GAAP, donated materials and services, depreciation of capital improvement, administration, and facility cost are allowed when determining cost.

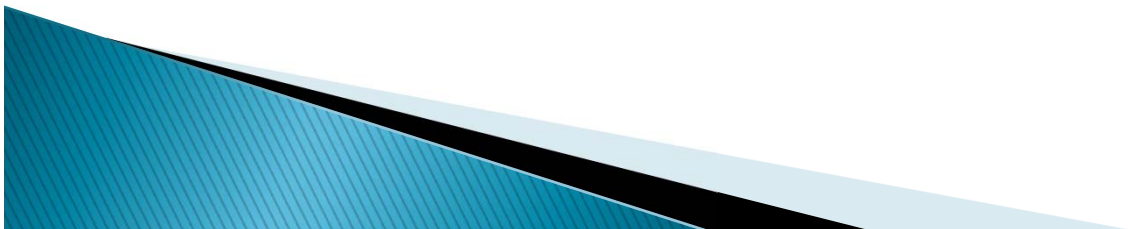


- ▶ When using unit cost as the method of reimbursement, Federal legislative and program requirements apply. The reimbursable unit can be derived by adding allowable, reasonable allocable direct program and admin costs, capped at 10%, and dividing by number of units of service to be delivered
- ▶ Federal cost principles are designed to provide that Federal awards bear their fair share of cost recognized under these principles except where restricted or prohibited by statute.



- ▶ ***45 CFR 75.404***— reasonableness of payments applies when the unit cost is the basis for reimbursement.

- ▶ Reasonableness means:
 - Payments made for services to be reasonable, not exceeding costs that would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the costs



- ▶ Payments made for service costs, whether the reimbursement method is by unit or by effort/budget category, must be necessary, reasonable, conform to federal limitation or exclusions, apply uniformly to both federal-financed and non-federal finance activities, and must be accorded consistent treatment except where otherwise authorized by statute.
- ▶ *Determining the Unit Cost of Services* (HRSA publication),
<https://careacttarget.org/library/determining-unit-cost-services-guide-estimating-cost-services-funded-ryan-white-care-act>



