

**441—150.1(234) Definitions.**

*“Accounting year”* means a 12 consecutive month period for which accounting records are maintained. It can be either a calendar year or another designated fiscal year.

*“Accrual basis accounting”* means the accounting basis which shows all expenses incurred and income earned for a given time even though the expenses may not have been paid or income received in cash during the period.

*“Administrative support”* means technical assistance, studies, surveys, or securing volunteers to assist the department in fulfilling its administrative responsibilities.

*“Agency”* means an organization or organizational unit that provides social services.

1. Public agency means a general or special-purpose unit of government and organizations administered by that unit to deliver social services, for example, county boards of supervisors, community colleges, and state agencies.

2. Private nonprofit agency means a voluntary agency operated under the authority of a board of directors for purposes other than generating profit and incorporated under Iowa Code chapter 504A. An out-of-state agency must meet requirements of similar laws governing nonprofit organizations in its state.

3. Private proprietary agency means a for-profit agency operated by an owner or board for the operator’s financial benefit.

*“Bureau of purchased services”* means a bureau of the division of fiscal management, which is responsible for administering the purchase of service system.

*“Cash basis accounting”* means the accounting basis which records expenses when bills are paid and income when money is received.

*“Ceiling”* means the maximum limit for payment for a service which has been established by an administrative rule or by the Iowa Code specifically for that service.

*“Client”* means an individual or family group who has applied for and been found to be eligible for social services from the Iowa department of human services.

*“Common ownership”* means that relationship existing when an individual or individuals possess significant ownership or equity in the provider and the institution or organization serving the provider.

*“Components of service”* means the elements or activities that make up a specific service.

*“Contract”* means formal written agreement between the Iowa department of human services and another legal entity, except for those government agencies whose services are covered under provision of Iowa Code chapter 28E.

*“Contractor”* means an institution, organization, facility or individual who is a legal entity and has entered into a contract with the department of human services.

*“Control”* means that relationship existing where an individual or an organization has the power, directly or indirectly, significantly to influence or direct the actions or policies of an organization or institution.

*“Department”* means the Iowa department of human services.

*“Direct cost”* means those expenses which can be identified specifically and solely to a particular program.

*“Donor”* means a local source of funding (public or private) that enters into an Iowa donation of funds contract.

*“Effective date.”*

1. Contract effective date for agency contracts means the first day of a month on which the contract shall become in force.

2. Effective date of rate means the date specified in a purchase of service contract on which the specified rate of payment for service provided begins.

*“Field staff”* means department employees outside of central office reporting to the deputy director of field operations.

*“Grant”* means an award of funds to develop specific programs or achieve specific outcomes.

*“Indirect cost”* means those expenses which cannot be related directly to a specific program and are, therefore, allocated to more than one program.

*“Project manager”* means a department employee who is assigned to assist in developing, monitoring and evaluating a contract and to provide related technical assistance.

*“Provider”* means an institution, organization, facility, or individual who is a legal entity and has entered into a contract with the department to provide social services to clients of the department.

*“Purchase of service system”* means the system within the department for contracting and payment for services, including contracts for funding and contracts for technical assistance.

*“Related to provider”* means that the provider to a significant extent is associated or affiliated with or has control of, or is controlled by, the organization furnishing the services, facilities, or supplies.

*“Relatives”* include the following persons: husband and wife, natural parent and child, sibling, adopted child and adoptive parent, stepparent, stepchild, stepbrother, stepsister, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, grandparent and grandchild.

*“Social services”* means a set of actions purposefully directed toward human needs which are socially identified as requiring assistance from others for their resolution.

*“Unit of service”* means a specified quantity of service or a specific outcome as a result of the service provided.