



**Office of Temporary
and Disability Assistance**

Fiscal Reference Manual

Volume 1

Policy and Procedures



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and Disability Assistance**

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Summary of Changes

Chapter # Page #	Explanation of Revisions
All Pages	<p>The manual is reissued due to the following changes made throughout the manual:</p> <ul style="list-style-type: none"> • The font is changed from Times New Roman to Arial. • The page margins are modified. • References to Social Services District (SSD) are changed to social services district (district). • References to passed through payments are changed to pass-through payments. • The Reimbursement Form is added to schedule references. • Acronyms are removed from heading levels 1 through 3.
Table of Contents Pages i - viii	<p>The Table of Contents is updated to reflect entry changes for each chapter.</p>
Chapter 1 Pages 1 - 2 Page 9 Page 10 Pages 10 - 11, 13 - 17, and 24 Pages 11 - 12 Page 12	<p>The Local Table of Contents is reissued to reflect entry changes in this chapter.</p> <p>The former Title IV-E Foster Care, FNP Foster Care, and Related Programs section is renamed to Title IV-E and Federally Non-Participating Foster Care, and is revised to reflect current policy and procedures.</p> <p>The Family First Prevention Services Act subsection is added to provide a general overview of the Family First Prevention Services Act enacted as part of the federal Bipartisan Budget Act of 2018 (P.L. 115-123) on February 9, 2018.</p> <p>The Adoption Subsidies; Emergency Assistance to Families Foster Care; Emergency Assistance to Families Juvenile Delinquents/Persons In Need of Supervision Foster Care/Tuition; Persons In Need of Supervision Prevention and Detention Diversion; Independent Living Program; and Emergency Assistance to Families Child Welfare Services; and State Charges sections are revised to reflect current policy and procedures.</p> <p>The Kinship Guardianship Assistance Program section is added. This program is not new, but was previously omitted from this chapter.</p> <p>The Committee on Special Education section is added. There is no longer state share for this as of April 1, 2020. See 20-OCFS-ADM-13 for further information.</p>

Chapter # Page #	Explanation of Revisions
<p>Chapter 1 continued</p> <p>Pages 12 - 13</p> <p>Page 13</p> <p>Page 14</p> <p>Page 15 - 16</p> <p>Pages 17 - 18</p> <p>Page 21</p>	<p>References to the annual Flexible Fund for Family Services directive is added to the Flexible Fund for Family Services section.</p> <p>Part K of Chapter 57, Laws of 2020 enacted PINS reform. Effective January 1, 2020, there is no state funding for PINS pre-dispositional placement or post-dispositional placements. Information about this reform is added to the Emergency Assistance to Families Juvenile Delinquents/Persons In Need of Supervision Foster Care/Tuition section.</p> <p>The Foster Care Block Grant section is revised to move all the information to Chapter 8, and a cross-reference to Chapter 8 is added.</p> <p>The former Day Care Programs Provided Under the NYSCCBG section is renamed to Child Care Services Provided Under the Child Care Block Grant, and is revised to reflect current policy and procedures.</p> <p>The Title XX Social Services Block Grant section is revised to reflect current policy and procedures.</p> <p>The reference to the effective date for when the state began reimbursing the local share for the Family Health Plus program is removed as this has been in effect for over 15 years.</p>
<p>Chapter 2</p> <p>Page 15, 23 and 29</p> <p>Page 18</p>	<p>All references to state training schools are revised to add that they are Division of Juvenile Justice and Opportunities for Youth (DJJOY) facilities.</p> <p>A footnote is added to the subsidiary revenue account A3655 to clarify that there is no separate federal subsidiary revenue account for day care.</p>
<p>Chapter 3</p> <p>Page 1</p> <p>Pages 2 - 12</p>	<p>The Local Table of Contents is reissued to reflect entry changes in this chapter.</p> <p>The following changes are made to the already existing sections and subsections:</p> <ul style="list-style-type: none"> • The former Overview of WMS, Authorizations and LDMIP/BICS section is renamed to Welfare Management System • The former Overview of BICS Overview section is renamed to Benefit Issuance and Control Subsystem • The former Services Authorization (LDSS-2970), Generation of the Services Authorization and Signature Requirements sections are removed • All of the other sections are modified to be subsections of one of the above sections

Chapter # Page #	Explanation of Revisions
<p>Chapter 3 continued</p> <p>Pages 2 - 3</p> <p>Pages 3</p> <p>Page 6</p> <p>Pages 7 - 8</p> <p>Page 8</p> <p>Pages 9 and 11</p> <p>Page 11</p> <p>Page 12</p>	<p>The Welfare Management System section is reformatted to display functions and results as bulleted lists.</p> <p>The Non-Services subsection is added under the Authorizations subsection to differentiate non-services authorizations from services authorizations.</p> <p>The Input Document Approach (“Dirty” Copy) subsection is added to the Format of the LDSS-3209 Non-Services Authorization Form subsection. This subsection was inadvertently removed in the August 10, 2013 update.</p> <p>The Services subsection is added under the Authorizations subsection to differentiate services authorizations from non-services authorizations, and to replace the former Services Authorization (LDSS-2970), Generation of the Services Authorization and Signature Requirements sections to reflect current policy and procedures.</p> <p>The Non-Welfare Management System Manual Authorizations subsection under the Services subsection is revised to explain that payments authorized outside of the Welfare Management System (WMS) should be rare and are generally not reimbursable without prior State approval.</p> <p>The Benefit Issuance and Control Subsystem section is revised to add information on Vendor Receivables which was fully implemented as a part of the Benefit Issuance and Control Subsystem (BICS) on June 25, 2010, but was previously omitted.</p> <p>The Electronic Benefit Transfer contractor is updated.</p> <p>The Benefit Issuance and Control Subsystem Relationship to Welfare Management System subsection is revised to clarify that cross-district inquiry in BICS is for non-services only, and to remove outdated information about how BICS inquiry can only be performed on a terminal that is connected to the BICS database.</p>
<p>Chapter 4</p> <p>Pages 2 - 4</p> <p>Page 6</p> <p>Pages 6 - 7</p>	<p>The Introduction and Authorization of Payments sections are revised to clarify that there are other equivalents to the New York State Application for Certain Benefits and Services (LDSS-2921), minor wording changes are made that did not materially change the meaning of both sections, and the Unsatisfactory Report is revised to add that cases rejected by BICS are placed in Awaiting Local Error Correction (ALEC) status on WMS.</p> <p>The contact information for the New York State Office of Information Technology Service Desk is updated.</p> <p>The Direct Payments subsection is added under the Types of Payments subsection, and the former Direct Payments – Non Services and Direct Payments – Services subsections are modified to Non-Services and Services respectively and moved under the Direct Payments subsection.</p>

Chapter # Page #	Explanation of Revisions
<p>Chapter 4 continued</p> <p>Pages 7 - 8</p> <p>Pages 12 - 13</p>	<p>The Indirect Payments subsection under the Types of Payments subsection is revised as follows:</p> <ul style="list-style-type: none"> • The former Non Services Indirect Payment and Services Indirect Payments subsections are renamed to Non-Services and Services respectfully. • The Non-Services subsection is revised to clarify what a non-services indirect payment is, and information on non-services indirect payments previously included under the former Services Indirect Payments subsection is moved to the Non-Services subsection. • The Services subsection is revised to reflect current policy and procedures. <p>The Benefit Issuance and Control System Composite Rolls section is revised as follows:</p> <ul style="list-style-type: none"> • Information in regards to off-line payments is revised to clarify that payments made outside of BICS is an exception and must be approved by the State. • The BICS composite reports are updated to show their correct titles. • Various other minor wording and formatting changes are made which did not affect the substance of the section.
<p>Chapter 6</p> <p>Page 3</p> <p>Pages 3, 4 and 12</p>	<p>Information is added to the Claims Register section to explain that there are reports in the County Report Library that can be used to investigate issues with the claims register.</p> <p>The County Report Library hyper-links are updated.</p>
<p>Chapter 8</p> <p>Pages 1 - 11</p> <p>Pages 6 - 7</p> <p>Page 11</p>	<p>The chapter is reissued to reflect current policy and procedures</p> <p>Part K of Chapter 57, Laws of 2020 enacted PINS reform. Effective January 1, 2020, there is no state funding for PINS pre-dispositional placement or post-dispositional placements. Information about this reform is added to the State Foster Care Block Grant and Emergency Assistance to Families Juvenile Delinquents/Persons In Need of Supervision (Foster Care/Tuition) subsections.</p> <p>The Committee on Special Education section is revised as there is no longer state share for this as of April 1, 2020. See 20-OCFS-ADM-13 for further information.</p>

Chapter # Page #	Explanation of Revisions
Chapter 9 Pages 11 - 12	The Medical Assistance Pay-In section is modified to remove references to Cash Management Subsystem (CAMS) districts and to clarify the instructions for handling the amount of the pay-in that is applied to the cost of medical assistance services. CAMS was mandated in 05-ADM-05.
Chapter 12 Page 5	The contact information for the New York State Office of Information Technology Service Desk is updated.
Acronyms Pages 1 - 17	The Acronyms section is updated to reflect entry changes for each chapter.
Glossary Pages 1 - 47	The Glossary is updated to reflect entry changes for each chapter.
Index Pages 1 - 25	The Index is updated to reflect entry changes for each chapter.

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Introduction

This chapter is a general description of major programs social services districts (districts) administer to clients. Claiming is also referenced for each program.

Temporary Assistance for Needy Families and Welfare Reform

The Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) of 1996 created the TANF program. The TANF program has the following four purposes:

- Providing assistance to needy families so that children may be cared for in their own homes or in the homes of relatives
- Ending the dependence of needy parents on government benefits by promoting job preparation, work, and marriage
- Preventing and reducing the incidence of out-of-wedlock pregnancies and establishing numerical goals for preventing and reducing the incidence of these pregnancies
- Encouraging the formation and maintenance of two parent families

The State Welfare Reform Act of 1997 implemented TANF in New York State effective December 1996. The Family Assistance (FA) program replaced Aid to Dependent Children (ADC). The Safety Net Assistance (SNA) program replaced the Home Relief (HR) program. The State Welfare Reform Act also continued the Emergency Assistance to Families (EAF) program under TANF.

Capped federal funding under TANF is available for FA, EAF, and certain SNA expenditures. New York State is required to meet TANF maintenance of effort (MOE) requirements to access the federal funding. The MOE is 80% of the state's historic expenditures for Federal Fiscal Year (FFY) 1995, unless the state meets minimum work participation requirements. Then the MOE is 75% of those historical expenditures for 1995.

State supervision of these programs is the responsibility of the New York State Office of Temporary and Disability Assistance (OTDA).

Family Assistance

The FA program provides support to eligible families including work subsidies, and allowances to meet living expenses. FA can only be provided to a family that includes a minor child living with a parent or caretaker relative, or a pregnant woman. Districts, with the approval of OTDA, may also participate in the Child Assistance Program (CAP). CAP is a cash benefit and supportive services program for FA cases that promotes work and opportunities to achieve self-sufficiency.

FA program features include:

- A 60-month lifetime limit exists on federally funded Public Assistance (PA) (includes FA, CAP, EAF, and TANF-funded non-cash SNA).
- The child does not have to be deprived of parental support or care for eligibility purposes. There is no deprivation factor.

- A woman with a medically verified pregnancy is categorically eligible for FA, regardless of the expected delivery date.
- A child absent from the home for a consecutive period of 45 days or more shall be ineligible for the FA grant, unless good cause is established for the absence.
- When a child becomes ineligible for FA, there is continuation of the FA grant for up to one month.
- An individual who is living with a caretaker relative and is age 18 remains a child for purposes of eligibility and tracking of the time limit if the individual is a full-time student regularly attending a secondary school or an equivalent level of vocational or technical training.
- Districts must conduct an initial employability assessment of all adult recipients. Parents and other adult relatives who can work must be working or involved in work-like activities after getting benefits for two years, or sooner if the district decides they can work earlier.
- All cases containing a child whose parent is absent from the household and cases containing a child born out of wedlock and whose paternity has not been legally established are referred to the Child Support Enforcement Unit.

FA program expenditures are claimed on the RF-2, Schedule A, Expenditures for Family Assistance (LDSS-187). RF-2, Schedule A claiming instructions appear in [Fiscal Reference Manual \(FRM\) Volume 2](#), Chapter 3. FA federally participating (FP) amounts are generally funded at 100% federal share. FA federally non-participating (FNP) amounts are generally funded at 29% state and 71% local shares. Administrative expenditures for PA activities are claimed on the RF-2A, Schedule D-1, Claiming of Intake/Case Maintenance (I/CM) Expenditures (LDSS-2347A). Federal reimbursement is provided by the Flexible Fund for Family Services (FFFS) for TANF and EAF administrative expenditures. Reimbursement for administrative training is reported on the RF-2A, Schedule D-6, Reimbursement Claim for Training (LDSS-2347-C). Federal reimbursement is provided by the FFFS for TANF/ Employment training. See the most recent FFFS directive at <http://otda.state.nyenet/directives/> for further FFFS funding information. The instructions for the RF-2A, Schedule D-1 are in [FRM Volume 3](#), Chapter 8. Instructions for the RF-2A, Schedule D-6 are reported in the [FRM Volume 3](#), Chapter 13.

Safety Net Assistance

The State Welfare Reform Act of 1997 established the SNA program. The SNA program replaced the HR program. The SNA program provides assistance to individuals and families who are ineligible for FA or other federal PA programs, including Refugee Cash Assistance (RCA). The program is comprised of cash and non-cash assistance components.

Cash SNA is available except to clients who are prohibited from receiving cash by state regulations. Clients who are not eligible for the cash SNA program could be eligible for non-cash SNA.

There is a 24-month lifetime limit on cash SNA. The 24-month cash SNA clock started on August 4, 1997. (This affects persons who were receiving HR on this date). The cumulative total months of cash SNA is applied against the cumulative 60-month TANF limit. For example, if an individual received 24 months of cash in SNA, and then becomes eligible for FA (i.e., has a child), the family can only receive FA for 36 months. After this time, they could receive FNP non-cash SNA.

Non-Cash Safety Net Assistance

Persons listed below are prohibited from receiving assistance under the cash SNA program and may receive non-cash SNA:

- Individuals who are, or families where the head of household or any adult member required to be a member of the PA household is determined to be unable to work due to the abuse of drugs/alcohol. The head of household or adult member is compliant with the screening, formal assessment, and treatment requirements for drug/alcohol abuse.
- Families where the head of household or any adult member required to be a member of the PA household fails to comply with the requirements for screening, formal assessment, or rehabilitation treatment for alcohol and/or substance abuse. The head of household or the adult member is a sanctioned member of the household.
- Families that include an adult or minor head of household who have received 60 months of cash assistance. There is a lifetime limit of 60 months, whether or not consecutive, that federal welfare reform imposes upon individual adult recipients of federally funded TANF Block Grant assistance. After an adult has received such assistance for 60 months, he or she is ineligible for such assistance unless exempted from the limit. In addition, such federally funded assistance must not be issued to the family that includes an adult who has reached the limit of rehabilitation.
- Individuals who have received cash SNA or HR for a cumulative period of 24 months in a lifetime, after August 4, 1997, including the receipt of recurring cash emergency SNA are prohibited from receiving assistance under the cash SNA program. Such cases may be exempt from this provision if an adult head of household is exempt from employment requirements, or is HIV positive and is not required to participate in drug/alcohol rehabilitation.

Effective January 1, 1998, the non-cash component of SNA took effect for persons determined unable to work due to drug/alcohol abuse.

On December 1, 1999, the non-cash component of SNA became effective for persons who have received cash SNA or HR for twenty-four-months since August 4, 1997.

Persons who are exempt from work requirements, or are HIV positive and are unable to work for reasons other than drugs/alcohol abuse, are exempt from the 24-month lifetime limit on cash SNA.

TANF funded non-cash SNA that is received during a sanction for non-compliance with the screening, formal assessment or rehabilitative treatment requirements for drug/alcohol abuse counts toward the 60-month TANF limit. These amounts are not counted toward the 24-month cash SNA limit.

Non-Cash Safety Net Assistance Benefits

Non-cash SNA benefits must be paid in the following manner. This method does not apply when a person is in the cash SNA program and the grant is restricted for mismanagement or for administrative ease.

- Shelter assistance - for non-cash SNA cases, districts must make a payment for shelter by direct payment to a landlord, two-party check, or other form of restricted payment up to the maximum shelter amount. Districts may make a payment for a recipient's shelter in excess of such maximum, up to the deficit amount, if the recipient requests that such excess amount be paid. Districts must make payment for shelter by a two-party check upon the request of the recipient.

However, districts are not precluded from making a direct payment to the landlord whenever it finds that the recipient has persistently failed to make payment for rent without good cause.

- Utility assistance (including fuel for heating) - districts must make a restricted payment for utilities on behalf of non-cash SNA recipients who pay separately for utilities.
 - ◆ The amount restricted from the grant for domestic energy costs must not exceed the average monthly billing amount of the recipient's domestic energy costs. If there is mismanagement by the client, however, other rules may apply.
 - ◆ The amount restricted for fuel and heating must not exceed the fuel for heating allowance.
 - ◆ The amount restricted for expenses classified as a utility must not exceed the actual expense.
 - ◆ The district may pay the entire amount of the heating bill at the written request of the recipient, with appropriate reconciliation. For recipients of non-cash SNA, the district must get the recipient's written permission before the entire heating bill can be paid. However, when the applicant/recipient of non-cash SNA is in a shut-off situation, the district does not need the written permission of the non-cash SNA recipient to pay the entire utility bill.
- Personal needs allowance - districts must provide each household with a cash personal needs allowance (if there is sufficient money in the grant, equal to 20% of the sum of the basic allowance statewide home energy allowance and the statewide supplemental home energy allowance for the appropriate household size).
- Other assistance - districts must provide any remaining deficit amount on a non-cash basis, through the Electronic Benefit Transfer (EBT) system. EBT is a system whereby a recipient can access Supplemental Nutrition Assistance Program (SNAP) benefits and PA. A district can use another non-cash method of providing some or all of this other assistance if EBT cannot meet the need. Districts must then make restricted shelter and utility/fuel payments and provide any remaining deficit amount as an unrestricted cash benefit to the recipient. The EBT system in New York State cannot issue non-cash benefits at this time.

Safety Net Rules

Generally, SNA rules apply to all SNA cases, regardless of whether there are children in the case. This includes the following:

- A 45-day application period
- A 15% rate by which the grant may be reduced to recoup a past overpayment
- A requirement to sign a repayment agreement (LDSS-4529) and the assignment of future earnings (LDSS-4530)
- The transfer of resources prohibition

Safety Net Eligibility

The following persons, if otherwise eligible for PA, must receive SNA:

- Adults without dependent children.

- Persons under the age of 18 without a dependent child who have no adult relative with whom to live.
- Families who are otherwise eligible for PA in which the head of household, or any adult member required to be a member of the PA household, is determined unable to work due to the abuse of alcohol and/or drugs, and the adult or head of household is compliant with the alcohol and substance abuse screening, formal assessment, and rehabilitation treatment requirements in accordance with Title 18 of NYCRR regulations.
- Members of a household in which the head of the household or any adult required to be a member of the PA household fails to comply with required screening, formal assessment or rehabilitation treatment for drug/alcohol abuse in accordance with Title 18 of NYCRR regulations must receive SNA. The non-complying head of household or adult is ineligible for PA.
- Aliens who are eligible for PA, but who are not eligible for federal reimbursement.
- Families who have received FA or other cash assistance, whether or not funded under the TANF Block Grant, for periods equal to the 60-month maximum duration limits for receiving TANF funded assistance.

Persons not eligible for SNA include:

- persons who are not legally residing in the U.S. or who are unable to document that they are legally residing in the United States
- Aliens who are not eligible for PA
- Persons who are sanctioned from FA or SNA
- Persons and families who fail to comply with the eligibility requirements for FA or SNA
- Persons residing with a minor child except for those noted as being eligible for SNA
- Persons eligible for the eight months of RCA that they can receive in New York State (these persons are case type 16 with the appropriate federal charge codes)

Emergency Safety Net Assistance

Emergency SNA is also available. The number of months any individual or family receives Emergency SNA on a recurring basis must count against the 24-month limit for cash SNA. Recurring Emergency SNA is authorized for a time to meet the continuing needs of the applicant rather than authorized on a one-time basis.

A SNA family is eligible for federal participation where:

- the head of the household or a required adult member of the PA household is determined unable to work due to drug/alcohol abuse, or
- the head of the household or a required adult member fails to comply with screening, formal assessment, or rehabilitative treatment for drug/alcohol abuse. FA rules, and not SNA rules, apply for families whose assistance is claimed for TANF funding.

Essential persons are allowed for federally funded SNA households. The same rules that govern essential persons in FA also govern essential persons in SNA.

Veterans Assistance

Some districts may provide Veterans Assistance (VA) to a veteran and relatives, however, is not treated as a distinct category of assistance and must be administered according to SNA provisions. VA is coded as SNA and funded and claimed as SNA.

Claiming Safety Net Amounts on the RF-2, Schedule C

SNA FNP amounts are generally funded at 29% state and 71% local shares. SNA FP amounts are generally funded at 100% federal share.

The RF-2, Schedule C, Expenditures For Safety Net Assistance (LDSS-1040), is used to report SNA expenditures. There are three case types to accommodate claiming:

- 12 - Safety Net Non-Cash Assistance Federally Participating
- 16 - Safety Net Cash Assistance Federally Non-Participating
- 17 - Safety Net Non-Cash Assistance Federally Non-Participating

MOE qualified state expenditures spent on eligible families include SN regular cash and non-cash assistance payments, transitional service payments, rent supplements, family shelter payments, domestic violence shelter payments, and security deposits. These amounts are made to or on behalf of families that

- have a child living with a parent or other adult relative (or to individuals who are expecting a child), and
- are needy under the established FA income standards.

For reporting on the RF-2, Schedule C, expenditures reported on the MOE lines are expenditures that meet these two qualifications and are for certain aliens who would have been federally eligible had it not been for PRWORA. Expenditures reported on the RF-2, Schedule C as MOE could also be costs related to families who have exceeded the 60-month limitation for assistance.

Emergency Assistance to Families

EAF is all aid, care and services granted to families with children (including migrant workers) to deal with crises threatening the family. This aid is for meeting urgent needs resulting from a sudden occurrence or set of circumstances demanding immediate attention. EAF is funded by the TANF Block Grant. EAF can be authorized more frequently than once in a 12-month period, even if the subsequent emergency is unrelated to a previous one. EAF shall be provided to or on behalf of a child who is in need under the age of 18, or under 19 and regularly attending a secondary school or the equivalent level of vocational or technical training. EAF may also be provided to any other member of the household in which the child is living. EAF is likewise, available to pregnant women and two parent families. Individuals who are or would be ineligible for FA due to their alien status are also ineligible for EAF.

The use of EAF funds is limited to the programs and services administered by OTDA unless other uses are authorized by statute. EAF can be claimed for recurring SNA if the EAF conditions are met. The non-federal SNA case types should be used for authorization pay line coding in conjunction with the special claiming code of "F" on Section 6 of the LDSS-3209 upstate. In New York City, an "F" would still be placed in the Emergency Indicator Field (item-270) on the LDSS-3517.

The RF-2, Schedule F, Schedule of Costs for Emergency Assistance to Needy Families with Children (LDSS-1285), reports EAF program expenditures.

Purchases of service expenditures made on behalf of EAF families are claimed on the RF-2, Schedule H, Non Title XX Services for Recipients (LDSS-4283). Claiming instructions for EAF program and services expenditures appear in [FRM Volume 2](#), Chapter 3.

EAF administrative expenditures are claimed on the "D" series of administrative schedules. Claiming instructions appear in [FRM Volume 3](#), Chapters 8, 9, 10, 13, 16 and 32.

Title IV-E and Federally Non-Participating Foster Care

Foster care is provided to children according to the State Plan. Foster care includes all activities and functions to provide care to a child away from their home for 24 hours per day and in the custody of the local commissioner of social services or the New York State Office of Children and Family Services (OCFS). The child must be in a foster family home or child care institution.

The federal Social Security Act Title IV-E provides for federal reimbursement of certain foster care expenses. Foster care maintenance payments may be claimed for Title IV-E FP or FNP depending on eligibility and placement of the child. A child is eligible for Title IV-E foster care maintenance reimbursements if that child meets the federal eligibility requirements. Refer to the Initial Foster Child Eligibility Checklist (LDSS-4809) for federal eligibility requirements for Title IV-E. FNP is available up to the district's Foster Care Block Grant (FCBG) allocation. Additionally, for eligible districts per State Finance Law §54-m, state Raise the Age (RTA) funding is available to reimburse any FNP expenditures for RTA eligible youth.

A child placed in a duly certified, duly approved or approved emergency foster family home, group home, agency boarding home, or child care institution is eligible for FNP reimbursement if that child meets the eligibility requirements. Refer to the Initial Foster Child Eligibility Checklist (LDSS-4809) for eligibility requirements for FNP.

Tuition expenditures for Title IV-E-eligible and FNP eligible children in foster care are reimbursed with state share up to the district's FCBG allocation. Tuition costs for New York City for children in foster care are not an allowable cost.

OCFS establishes Maximum State Aid Rates (MSAR) for foster care childcare facilities. These rates are located on the OCFS website at <https://ocfs.ny.gov/main/Rates/FosterCare/Rates/> and in an annual OCFS ADM at <https://ocfs.ny.gov/main/policies/external/>.

Claim foster care program and services expenditures on the RF-2, Schedule K, Reimbursement for Foster Care and Adoption Expenditures (LDSS-3479). Claiming instructions for foster care program and services expenditures are in [FRM Volume 2](#), Chapter 3.

Claim foster care administrative expenditures on the RF-2A, Schedule D series of administrative schedules. Claiming instructions for foster care administrative expenditures are in [FRM Volume 3](#), Chapters 9 and 13.

Family First Prevention Services Act

Effective September 29, 2021, to continue receiving Title IV-E funding from the federal government. New York State must comply with the federal Bipartisan Budget Act of 2018, the Family First Prevention Services Act (FFPSA). Districts must be able to process foster care expenditures in accordance with FFPSA in the Benefit Issuance and Control Subsystem and claim in the Automated Claiming System (ACS) for service dates beginning October 1, 2021.

FFPSA seeks to reduce the use of congregate care and encourage placements in family foster homes for children needing out of home care. FFPSA creates two distinct categories of congregate care programs, non-specified settings and specified settings. Congregate care settings are considered a non-specified setting unless they have met the requirements to be designated as a specified setting.

Non-Specified Settings

Costs of care and maintenance for youth eligible for Title IV-E reimbursement placed in a congregate care program that is non-specified setting are, at most, potentially eligible for reimbursement under Title IV-E for the first 14 days of such placement.

Specified Settings

Specified settings are not subject to the 14-day limitation but are subject to additional requirements detailed in the FFPSA. These settings include the following:

- a qualified residential treatment program (QRTP)¹; or
- a QRTP exception, which, in NYS, includes the following:
 - ◆ an approved setting specializing in providing prenatal, post-partum and/or parenting supports for youth, and
 - ◆ a setting providing high-quality residential care and supportive services to children and youth who have been found to be; or are at risk of becoming a victim of sex trafficking.

For more information regarding the QRTP requirements please refer to the Administration for Children and Families' [IM-18-02](#) and OCFS' 21-OCFS-ADM-04 at <https://ocfs.ny.gov/main/policies/external/>.

Claiming instructions for FFPSA expenditures are in [FRM Volume 2](#), Chapter 3.

Adoption Subsidies

The Federal Social Security Act Title IV-E Adoption Assistance program provides funds to assist in providing the ongoing financial and Medical Assistance (MA) for children with special needs. The goal of this program is to facilitate the placement of children who are disabled and hard-to-place in permanent adoptive homes and thus prevent long, inappropriate stays in foster care. A child eligible for Title IV-E Adoption Assistance is automatically/categorically eligible for MA. The child continues to be eligible for

1. 42 USC 675a (5) In the case of any child who is placed in a qualified residential treatment program for more than 12 consecutive months or 18 nonconsecutive months (or, in the case of a child who has not attained age 13, for more than 6 consecutive or nonconsecutive months), the State agency shall submit to the Secretary- (B) the signed approval of the head of the State agency for the continued placement of the child in that setting.

MA under this category as long as the child continues to receive Title IV-E Adoption Assistance. Title IV-E reimbursement is available for adoption subsidy payments. Open-ended federal funding is provided for eligible cases. If an adopted child with special needs is not eligible for Title IV-E, they may be eligible for state funding. State funding of the non-federal share is available subject to the annual enacted state budget. If a child from one district is adopted by parents from a different, higher-paying district, the difference is 100% state share.

There are three adoption subsidy rates based on child need and a MSAR based upon location and child age. The MSAR is the highest permissible reimbursable amount. Districts set the subsidy amounts within the New York State requirement that the monthly amount be not less than 75% nor more than 100% of the applicable family foster boarding home monthly payment.

Payment of adoption subsidies to certain approved adoptive parent(s) prior to finalization of the adoption can occur. See 10-OCFS-ADM-11.

MA and medical subsidies continue for children who are disabled within these same parameters. MA for children who are listed as "hard-to-place" children is not continued past age 18 unless there is a determination of need. Exact language addressing eligibility for those youth is found in 10-OCFS-ADM-10. State share for medical subsidies paid on behalf of children who are disabled are reimbursed subject to the annual state budget.

Claim adoption subsidy program expenditures on the RF-2, Schedule K, Reimbursement for Foster Care and Adoption Expenditures (LDSS-3479). Claiming instructions for adoption subsidy program expenditures are in [FRM Volume 2](#), Chapter 3.

Claim adoption subsidy administrative expenditures on the RF-2A, Schedule D series of administrative schedules. Claiming instructions for adoption subsidy administrative expenditures are in [FRM Volume 3](#), Chapters 9 and 13.

Kinship Guardianship Assistance Program

Title IV-E of the Social Security Act provides federal funding for the Kinship Guardianship Assistance Program (KinGAP). This program provides monthly payments to relative guardian(s) (including relatives and persons with a prior positive relationship to the child) who have a KinGAP agreement with the district and for whom a court has issued letters of guardianship. Children in KinGAP arrangements may also be eligible for the federal MA program or for state-funded medical subsidy. The district reviews KinGAP applications based on the presentation and approval of documentation that meets statutory and regulatory requirements. A KinGAP agreement is a contract between the prospective relative guardian(s) and the district. A KinGAP agreement must be fully executed before the issuance of letters of guardianship. A KinGAP agreement becomes effective upon the issuance the of letters of guardianship to the prospective relative guardian(s). See 11-OCFS-ADM-03, 15-OCFS-ADM-15, 16-OCFS-ADM-10, 18-OCFS-ADM-03, and 18-OCFS-ADM-06 for more information.

KinGAP payments may be eligible for Title IV-E federal funding. FCBG can be used for state reimbursement of KinGAP payments up to the district's allocation. Non-federal share that cannot be accommodated within the district's annual FCBG allocation will be 100% local share. KinGAP payments may continue until the child reaches the age of 21 if the child consents to the continuation of the appointment of the guardian upon reaching age 18, the court grants the continuation, and the child is completing secondary education or a program leading to an equivalent credential; enrolled in an institution that provides post-secondary or vocational education; employed at least 80 hours per month;

participating in a program or activity designed to promote or remove barriers to employment; or incapable of any of such activities due to a medical condition, which incapacity is supported by regularly updated information in the case record of the child. MA and medical subsidies continue for children within these same parameters.

Claim KinGAP expenditures on the RF-2, Schedule K, Reimbursement for Foster Care and Adoption Expenditures (LDSS-3479). Claiming instructions for KinGAP expenditures are in [FRM Volume 2](#), Chapter 3.

Claim KinGAP administrative expenditures on the RF-2A, Schedule D series of administrative schedules. Claiming instructions for KinGAP administrative expenditures are in [FRM Volume 3](#), Chapters 9 and 13.

Committee on Special Education

§4004 of the State Education Law describes the circumstances under which a district is responsible for tuition costs of children placed in care. The district is financially responsible if the child is:

- a resident of New York State,
- receiving care in a residential treatment facility for children and youth, and
- placed in such a facility by a district, OCFS, or Family Court.

State share is not available.

Flexible Fund for Family Services

FFFS was first enacted in the 2005-06 State Fiscal Year (SFY) budget. FFFS is provided for nearly all TANF programs administered by the districts which are funded with the TANF Block Grant. FFFS programs include the following:

- Statutory drug/alcohol assessment and monitoring
- Domestic violence liaison
- Locally designed TANF services projects
- New York Works Block Grant funded employment services
- Certain child welfare services
- Transfers for Title XX for child welfare services as described in the annual FFFS ADM that is issued by OTDA and OCFS
- Transfers to the New York State Child Care Block Grant (CCBG) to supplement child care subsidies as described in the annual FFFS ADM that is issued by OTDA and OCFS

Many contracts have been funded at the state level and are available for districts to expand with their FFFS funds. These include wage subsidy and employment and training contracts, employment services, home visiting, after school and pregnancy prevention contracts, and a variety of miscellaneous contracts administered through OTDA, OCFS, or DOH.

Districts must review their FFFS allocations and determine the need, manner, and amount of funding distributions. Districts should consider the availability of non-FFFS resources in their planning.

For more information on FFFS, see [Chapter 8](#) in this manual and the most recent FFFS directive at <http://otda.state.ny.net/directives/>.

Emergency Assistance to Families Foster Care

A district may use a portion of its FFFS allocation to fund EAF eligible foster care administration, maintenance and tuition expenditures. These expenditures may be under the PRWORA's "grandfather" provisions that allow payment for programs previously paid for under the Title IV-A program in effect in 1995. Payments under the FFFS allocation for EAF foster care administration, maintenance and tuition expenditures are only eligible for cases authorized as EAF pursuant to the instructions in the [OCFS Eligibility Manual for Child Welfare Programs](#), Chapter 2. The non-federal share of EAF foster care administration, maintenance and tuition expenditures may not be counted towards TANF-MOE.

Claim EAF foster care maintenance and tuition on the RF-2, Schedule H, Non-Title XX Services for Recipients (LDSS-4283). Claiming instructions for EAF foster care maintenance and tuition are in [FRM Volume 2](#), Chapter 3.

Claim EAF foster care administrative expenditures on the RF-2A, Schedule D series of administrative schedules. Claiming instructions for EAF foster care administrative expenditures are in [FRM Volume 3](#), Chapters 9 and 13.

Emergency Assistance to Families Juvenile Delinquents/ Persons In Need of Supervision Foster Care/Tuition

A district may use a portion of its FFFS funding to pay expenditures for the care, maintenance, supervision and tuition of EAF eligible Juvenile Delinquents (JDs) and Persons in Need of Supervision (PINS) who are placed in residential programs operated by authorized agencies. These expenditures may be made under PRWORA's "grandfather" provisions that allow payments for programs previously paid under the Title IV-A program in effect since 1995. Payments under the FFFS allocation for JDs and PINS in foster care are only eligible for cases authorized as EAF per the instructions in the [OCFS Eligibility Manual for Child Welfare Programs](#), Chapter 2. The non-federal share of EAF JD/PINS care, maintenance, supervision, and tuition expenditures may not be counted towards TANF-MOE.

Effective January 1, 2020, state share is not available for PINS placements. However, districts may still be able to claim federal Title IV-E funding for PINS placement if eligible.

Claim EAF JD/PINS foster care/tuition expenditures on the RF-2, Schedule H, Non-Title XX Services for Recipients (LDSS-4283). Claiming instructions for EAF JD/PINS foster care/tuition expenditures are in [FRM Volume 2](#), Chapter 3.

Claim EAF JD/PINS foster care/tuition administrative expenditures on the RF-2A, Schedule D series of administrative schedules. Claiming instructions for EAF JD/PINS foster care/tuition administrative expenditures are in [FRM Volume 3](#), Chapters 9 and 13.

Persons In Need of Supervision Prevention and Detention Diversion

A district may choose to use a portion of its FFFS allocation to initiate program modifications or to provide services to avoid or reduce detention for JDs and PINS of any age. It may also use a portion of its FFFS allocation to provide services to PINS 16-17 years of age. Allowable services include, but are not limited to the following:

- Substance abuse and mental health counseling
- Services to divert youth at risk of placement in detention programs
- Services to reduce the length of placement in youth receiving detention services
- Preventive and other supportive services to alleged or adjudicated PINS 16-17 years of age

All services should be provided without regard to family income and may be related to TANF purpose 3 - reduction of out-of-wedlock pregnancy.

Claim PINS prevention and detention diversion services expenditures on the RF-17, Monthly Statement of Special Project Claims Federal and State Aid (LDSS-4975). Claiming instructions for the RF-17 can be found in [FRM Volume 3](#), Chapter 18.

PINS prevention and detention diversion services expenditures not reimbursed using FFFS funding may be eligible for state child welfare financing reimbursement subject to the child welfare threshold provisions. Those district expenditures for PINS prevention and detention diversion services that become subject to state reimbursement also will assist the State in meeting the maintenance of effort requirements for Title IV-B Subparts 1 and 2 funds for child welfare services.

Foster Care Block Grant

See [Chapter 8](#) of this manual.

Independent Living Program

The purpose of the Independent Living Program (ILP) is to assist current and former foster care youths achieve self-sufficiency through enhanced services and supportive services. The ILP encompasses the following areas:

- Academic support services designed to help a youth complete high school or complete classes for the Test Assessing Secondary Completion (TASC) and post-secondary educational support services to help a youth enter or complete a two- or four-year college or vocational program.
- Employment and vocational programs and training intended to build a youth's skills for a specific trade, vocation, or career through classes or on-site training. Employment programs and vocational training refers to programs and training that help youth gain expertise and skills in a specific field or profession.
- Independent living skills, which may include assessment of skills, career preparation, financial literacy, housing education and home management, health education and risk prevention, family support, and healthy marriage education.

- After care services required for any youth over age 16 who is discharged to Another Planned Living Arrangement (APLA) with a permanency resource through a trial discharge period. This period may last until the youth is age 21 and may include casework contacts and referral to needed services, with sufficient follow-up to ensure the youth has begun to receive the necessary services. These youth are also eligible for housing subsidy grants that are claimed as Title XX costs on the RF-2, Schedule G, Title XX Services for Recipients (LDSS-1372).
- Independent Living (IL) stipends provided to foster children over the age of 16 who have an established goal of APLA or who are otherwise actively participating in the ILP.
- Room and board provided for youth from 18 to 21 years of age who have been discharged from foster care. Districts can expend up to 30% of their federal allotment of John H. Chafee Foster Care Program for Successful Transition to Adulthood for these room and board costs.

All ILP expenditures for individuals 14 and older, regardless of Title IV-E eligibility or permanency planning goal, are reimbursed with Chafee Independent Living funds at an 80% federal share up to the district's allocation. Open-ended state share is available for any remaining ILP expenditures net any applicable federal funds and subject to child welfare threshold provisions and performance or outcome-based child preventive services provisions.

Claim FNP ILP expenditures on the RF-4, Independent Living Program for Foster Care Children (LDSS-3871) per annual appropriations and Chapter 83 of the Laws of 2002. FNP ILP expenditures that are donated funds or in-kind services and claimed for child welfare state reimbursement are subject to special rules: refer to the annual OCFS LCM and 02-OCFS-LCM-20 at <https://ocfs.ny.gov/main/policies/external/>.

RTA-eligible IL expenditures made on behalf of RTA-eligible youth who are receiving services which are eligible for federal reimbursement under the Title IV-E ILP for foster care youth are claimed on the RF-4. Claiming for the RF-4 is described in [FRM Volume 2](#), Chapter 3.

Child Care Services Provided Under the Child Care Block Grant

State Welfare reform legislation established the CCBG. The CCBG combines federal, state and local funds to provide reimbursement for child care services, also referred to as day care or day care services. Throughout this manual, the term "day care" is used to refer to child care services provided under the CCBG, whereas the term "child care" might refer to child care services funded under CCBG or other funding streams, such as Title XX, foster care, or EAF. Child care services funded under the CCBG include:

- Employment-related child care provided to clients in receipt of PA
- Employment-related child care provided to clients in receipt of child care in lieu of PA
- Child care provided to families eligible for EAF
- Child care provided to families transitioning off PA, child care in lieu of PA and CILOCA
- Child care provided to low-income families
- Child care provided to children at risk

The district may choose to transfer funds from FFFS to the Child Care Development Fund (CCDF) to supplement its child care subsidy allocation. Any FFFS funds transferred to the CCDF may be used for expenditures as defined in the most recent FFFS directive at <http://otda.ny.gov/policy/directives/>.

The CCBG includes any state funds appropriated for child care subsidies, to increase the availability and quality of child care programs and administrative costs

Each district may expend no more than 5% of its CCBG allocation for administrative activities. Administrative activities do not include the costs of providing direct activities.

Administrative activities include, but are not limited to the following:

- Providing local officials and the public with information about the CCBG program
- Conducting public hearings
- Monitoring CCBG program activities for compliance with CCBG program requirements
- Maintaining substantiated complaint files
- Coordinating the resolution of audit and monitoring findings
- Evaluating CCBG program results
- Managing or supervising persons with administrative responsibilities specified above
- Travel costs incurred for official business in carrying out the CCBG program
- Other costs for goods and services required for the administration of the CCBG program including rental or purchase of equipment, utilities, and office supplies

For a complete list of allowable administrative activities please refer to <https://childcareta.acf.hhs.gov/ccdf-fundamentals/use-fund>

Districts must meet a maintenance of effort requirement by maintaining a local share for child care services at a level established by the OCFS in accordance with state statute. The required maintenance of effort is issued in the annual Child Care Allocation LCM at <https://ocfs.ny.gov/main/policies/external/>.

Claim CCBG program expenditures for child care subsidies on the RF-2, Schedule H, Non-Title XX Services for Recipients (LDSS-4283). Claiming instructions for CCBG program expenditures are in [FRM Volume 2](#), Chapter 3.

Report CCBG child counts and expenditures on the RF-2, Schedule G-2, Summary of All Payments for Day Care (LDSS-2109). Reporting instructions for the G-2 are in FRM [FRM Volume 2](#), Chapter 3.

Claim administrative expenditures for child care services provided under the CCBG on the RF-2A, Schedule D series of administrative schedules. Claiming instructions for child care administrative expenditures for child care services provided under the CCBG are in [FRM Volume 3](#), Chapters 9, 13 and 16.

Emergency Assistance to Families Child Welfare Services

A district may choose to use a portion of its FFFS allocations directly to provide EAF protective and EAF preventive services without transferring the funds to Title XX.

Claim the FFFS amounts for EAF protective and EAF preventive services expenditures on the RF-2, Schedule H, Non-Title XX Services for Recipients (LDSS-4283). Claiming instructions are in [FRM Volume 2](#), Chapter 3.

EAF protective and EAF preventive services expenditures not reimbursed via the FFFS may be eligible for state child welfare financing reimbursement subject to the annual enacted budget and child welfare threshold provisions set forth in the most recent FFFS directive at <http://otda.state.nyenet/directives/>.

Title XX Social Services Block Grant

The Title XX Social Services Block Grant provides funding for a range of services. The goal is to develop and make available to families and individuals services that strengthen the ability of related persons to live together, encourage stability in living arrangements, and provide for specialized care in residential settings when necessary and appropriate. These services may be provided directly by the district, may be purchased from a private individual, or profit or non-profit agencies, or may be purchased from public agencies other than the district.

To achieve this goal through the appropriate delivery of care and services, the following items are necessary:

- The availability of appropriate types of services and care
- Adequate staff resources, including well trained staff both at the state and district level and within provider agencies
- Proper access to services
- An appropriate planning process to determine needs and define program goals

To accomplish the above, the districts are required to take part in a five-year planning process to produce a Child and Family Services Plan, that incorporates Adult Protective Services, Title XX Services, Foster Care, Adoption, Child Care, Child Protective Services and Preventive Services. Annual updates are required and plan amendments must be made for new programs or major changes in old programs.

A district may choose to transfer a portion of their FFFS allocations to Title XX for child welfare services, Community Optional Preventive Services (COPS), adult protective, domestic violence and/or other services. For more information on FFFS, see [Chapter 8](#) in this manual and the most recent FFFS directive at <http://otda.state.nyenet/directives/>.

Any FFFS funds transferred to Title XX must be expended for services to children and their families with incomes below 200% of the federal poverty level for the family size (Title XX Under 200%). Any FFFS funds transferred to Title XX Below 200% will not be used to support RTA youth. All Title XX Rules apply to these funds, including the prohibition against the use of the funds for Foster Care Maintenance payments.

Title XX eligible claims are, in part, as follows:

- Child preventive services, defined in New York State Social Services Law (SSL) §409, provide supportive and rehabilitative services to children and their families to avert an impairment or disruption of a family that will or could result in the placement of a child into foster care. Preventive services enable a child who has been placed in foster care to return to their family at

an earlier time than would otherwise be possible or reduces the likelihood that a child who has been discharged from foster care returns to such care. Some preventive services are mandated to be provided to children and their families who are at risk of placement or replacement in foster care.

- Child protective services, services made on behalf of children under the age of 18 (including runaway children) whose physical, mental, or emotional condition has been impaired or is in imminent danger of becoming impaired as a result of the failure of a parent or other person legally responsible for the child through non-accidental means. This encompasses sexual abuse, as well as physical, mental, or emotional abuse or maltreatment, including the failure to provide adequate food, clothing, shelter, or education.
- Adoption services, which include assisting a child to secure an adoptive home.
- Adult protective services, which are provided to those eighteen and older who are unable to protect their own interest.
- Child care services, includes assessing the need for, arranging for, providing, supervising, monitoring, and evaluating the provision of care for a child. The child must receive care for a portion of the day, but less than 24 hours, outside the home in an approved child care facility and generally be age six weeks to 13 years.
- Domestic violence services, which involve identifying, assessing, providing, and evaluating services to wives, husbands, or persons living together, with or without children, to resolve the problems leading to violence, or to establish themselves independently, if necessary, to avoid violence.

Federal reimbursement under FFFS is provided for EAF preventive services, EAF protective services, and EAF all other services. Federal reimbursement for other administrative areas is provided under Title XX.

Some Title XX costs in excess of the Title XX federal ceiling may be eligible for additional state funding. Child welfare preventive and protective claims are eligible for open-ended state share, net federal Title XX funding. However, the Title XX grant award is not used for these services, per the annual appropriation. Adult protective and domestic violence claims are eligible for open-ended state share, net federal Title XX funding, per the annual appropriation. Detailed Title XX funding information is in [Chapter 8](#) of this manual.

Claim Title XX amounts expended for clients whose income is less than 200% of the federal poverty level on the RF-2, Schedule G, Title XX Services for Recipients (LDSS-1372), in columns 6, 8, 10, 12, 14 and 16.

Claim Title XX services expenditures on the RF-2, Schedule G, Title XX Services for Recipients (LDSS-1372). Claiming instructions for Title XX services expenditures, including those for RTA, are in [FRM Volume 2](#), Chapter 3.

Claim Title XX administrative expenditures on the RF-2A, Schedule D series of administrative schedules. Claiming instructions for Title XX administrative expenditures, including those for RTA, are in [FRM Volume 3](#), Chapters 9 and 13.

Public Assistance Employment Programs

PA employment programs contain a number of work activities designed to help a PA recipient gain employment and become self-sufficient. The work activities that districts provide to recipients are largely of the district's design. The programs noted below are the more common work programs that are provided by the districts. The administrative costs for these programs are generally claimed on the RF-2A, Schedule D-3, Allocation and Claiming of Administrative Costs for Employment Programs (LDSS-2347-B1). The claiming details for employment programs are found in the [FRM Volume 3](#), Chapter 10.

Public Assistance Employment Program Under Temporary Assistance for Needy Families

New York State's approved state plan for implementing TANF includes the PA Employment Program under TANF. Districts must conduct an initial assessment of all adult recipients in cases receiving TANF funds. The purpose of the PA Employment Program is to encourage, assist, and require applicants for and recipients of FA to fulfill their responsibilities to support their children by preparing for, accepting, and retaining employment. The goal of the program is the avoidance of long term welfare dependency through the provision of work activities and employment opportunities. To accomplish this objective, the PA Employment Program will:

- Provide individuals the opportunity to acquire the experience and skills necessary to qualify for employment
- Provide the necessary support services to enable individuals to participate in work activities and accept employment
- Promote the coordination of services at all levels of government to make a variety of services available, especially for individuals at risk of long-term welfare dependency, and to maximize the use of existing resources

Beginning with the SFY 2005-2006 budget, FFFS is provided for employment services and the local administration of employment and overhead costs allocated to TANF.

The districts must file a plan with the state detailing how much of their FFFS allocation they want to assign to these programs and what level of federal reimbursement they will assign to these programs.

Federally Non-Participating Employment

New York State created an FNP employment program for SNA and Veterans Assistance (VA) applicants/recipients. This program assists clients to become self-sufficient by providing employment-related activities and supportive services.

Supplemental Nutrition Assistance Program Employment and Training Program

The Supplemental Nutrition Assistance Program Employment and Training Program (SNAP E&T) ensures that able-bodied recipients are involved in meaningful work-related activities that eventually lead to unsubsidized employment and a decrease in dependency on assistance programs. All work registrants who receive SNAP benefits under the SNA or Non-Public Assistance (NPA) categories are

subject to SNAP E&T participation. SNAP E&T activities include job search, job readiness training, job skills training, and education. These activities are funded at 100% federal share up to the limit of the allocation. Additional funding at a 50% federal share can be requested, after reaching the 100% federal share limit. This additional funding may be used to provide specialized services for targeted hard to serve groups. Services that are available should include recipient opportunity contracts, counseling services, and specialized employment and training services for the targeted population. Participant costs (up to certain limitations) and dependent care costs are also reimbursed at 50% federal share and 50% local funds.

Medical Assistance (Medicaid)

MA or Medicaid was enacted in 1965 as Title XIX of the Social Security Act. Medicaid is a jointly financed federal and state program designed to provide MA to those who lack sufficient income and resources to pay for health care. In 1997, the federal government approved the 1115 Partnership Plan Waiver that resulted in most single and childless couples being eligible for MA federal participation.

With the passage of the state version of the Welfare Reform Act, Low-Income Families (LIF) group and Single and Childless Couples (S/CC) group became new categories of Medicaid recipients. LIF includes all families with children, pregnant women, and individuals under age 21, who do not live with a caretaker relative. S/CC includes single individuals and childless couples who are between ages 21 and 65 and who are not certified blind or disabled.

Medicaid is also used to reimburse for the State Children's Health Insurance Program (SCHIP). This program is intended to provide targeted low-income children who are currently uninsured, with health insurance coverage through a combination of expansion of the Medicaid program and through a separate Children's Health Insurance Program (CHIP).

There is a Medicaid component of Family Health Plus (FHP) managed care, which is a public health insurance program for adults between the ages of 19 and 64 who do not have health insurance. FHP is available to single adults, couples without children, and parents with limited income. FHP provides comprehensive coverage including prevention, primary care, hospitalization, prescriptions and other services.

MA includes the care, treatment, maintenance, medical supplies, and professional services available to eligible persons. Qualified physicians, dentists, nurses, optometrists, and other related professional personnel provide MA. Also available are the care, treatment, maintenance, and nursing services provided by hospitals, skilled nursing facilities qualified under Title XVIII of the Social Security Act, or other eligible institutions. In addition, health-related care and services in intermediate care facilities may be provided as MA.

Although payments are generally made to professional medical providers, in some circumstances the districts may make direct payments to recipients who have paid medical expenditures. These circumstances include situations in which client is determined retroactively eligible for Medicaid. Court orders and fair hearing decisions are among the reasons for retroactive reimbursement to the recipient.

The districts may authorize MA payments to non-professional vendors such as taxis for medical transportation and personal care agencies (PCA) providing services under a doctor's order.

The Long Term Home Health Care Program (LTHHCP) is also part of the Medicaid program. LTHHCP is a coordinated plan of care and services provided at home to invalid, infirmed, or disabled persons who

are medically eligible for placement in a skilled nursing facility or health related facility. Long-term home health care may be provided by a certified home health agency (public or voluntary non-profit organization) as certified under Article 36 of the Public Health Law. Long-term home health care may also be provided by a residential health care facility (skilled nursing facility or health related facility) or hospital currently certified under Article 28 of the Public Health Law. These agencies, facilities, or hospitals can provide the LTHHCP only with the prior written authorization of the State Health Commissioner. LTHHCP is required to provide nursing, medical social services, home health aide services, medical supplies, equipment, all other therapeutic and related services (physical therapy, speech therapy, respiratory therapy, nutritional counseling, and personal care services including homemaker and housekeeper). In addition, LTHHCP may provide seven waived services (home maintenance tasks, home improvement services, respite care, social day care, social transportation, home delivered meals, and moving assistance). These services may be provided in a person's own home or in the home of a responsible relative, but not in a private proprietary home for adults, private proprietary convalescent home, residence for adults, or public home.

Increased state reimbursement exists for certain Title XIX long-term care expenditures. This additional reimbursement covers expenditures for skilled nursing facilities and intermediate care facilities. This higher reimbursement rate also covers personal care services, home health aide's services, nursing services in the home, and the LTHHCP. Expenditures made for service dates on or after April 1, 1994 are reimbursed at an 81.24% state share rate. Please see [FRM Volume 2](#), Chapter 3 for claiming these expenditures on the RF-9, Computation and Claim for Additional State Reimbursement for Medical Assistance Under Long Term Care and Presumptive Eligibility and Safety Net Related Parents (LDSS-3580).

Most payments for MA are made through the state Medicaid Management Information System (MMIS) that requires providers rendering medical care, services and supplies to recipients of Medicaid to submit their bills for such services to the state. The state (through a contractor) pays these bills directly to the providers. Counties are responsible, upon notification of the local share and due date, for initiating an electronic funds transfer through their bank for the full local share amount. All categories of revenue are issued directly to the counties by the state.

Districts pay those medical services, which are not paid through MMIS, with reimbursement being claimed on the RF-2, Schedule E, Computation of Federal and State Aid on Medical Assistance (LDSS-157). Instructions for this schedule are found in the [FRM Volume 2](#), Chapter 3. MA expenditures, if FP, are generally funded at 50% federal, 25% state, and 25% local shares. For other MA recipients that are FNP, their MA expenditures are funded generally at 50% state and 50% local shares. Additionally, medical services for family planning paid on behalf of federally eligible recipients are funded at 90% federal shares, with the remaining 10% being split equally between the state and local governments. State Children's Health Insurance Program (SCHIP) expenditures are reimbursed at 65% federal share and 35% state share². The state reimburses the total local share provided for the Family Health Plus program.

There is also some enhanced state reimbursement for long-term care medical expenditures as well as for state charges and for certain mentally disabled cases.

2. The federal and state shares of SCHIP are subject to revisions determined by federal law and the State's enacted budget language.

MA administrative costs are claimed on the following four schedules:

- RF-2A, Schedule D-4, Calculation of Medical Assistance Eligibility Determination/Authorization/ Payments Cost Shares (LDSS-2347-B2). This schedule provides 50% federal share for eligible expenditures. Instructions are found in the [FRM Volume 3](#), Chapter 11.
- RF-2A, Schedule D-5, Calculation of Medical Assistance Policy Planning/Administration Cost Shares (LDSS-2347-B3). This schedule provides enhanced federal reimbursement for certain administrative costs at the 75% and 90% rates. Instructions are found in the [FRM Volume 3](#), Chapter 12.
- RF-2A, Schedule D-6, Reimbursement Claim for Training (LDSS-2347-C). Training expenditures are federally reimbursable at the 50% rate. Instructions are found in the [FRM Volume 3](#), Chapter 13.
- RF-2A, Schedule D-10, Claiming Of Fraud & Abuse Administrative Costs (LDSS-2347-F). These costs are reimbursed at the 50% rate. Instructions are found in the [FRM Volume 3](#), Chapter 16.

Supplemental Nutrition Assistance Program

The federal government mandates SNAP with regulatory authority designated to the United States Department of Agriculture (USDA). The purpose of the SNAP Program is to reduce hunger and malnutrition by supplementing the food purchasing power of eligible low-income individuals including both PA and NPA recipients. Entitlement to SNAP benefits is based upon the income and resources of applicant households. Program benefits are provided to recipients that are entirely funded by the federal government. The districts only incur administrative expenses for the SNAP Program. These expenses are reimbursed at a 50% federal share and 50% local funds. There may also be a small local share for administrative costs related to determining SNAP eligibility for FA cases.

The Agricultural Research, Extension and Education Reform Act (AREERA) of 1998, allows aliens whose SNAP eligibility was limited to a five-year period to be eligible for SNAP for a seven-year period. In addition, the following are also eligible for federally subsidized SNAP benefits:

- Certain American Indians
- An alien lawfully residing in the U.S. who was a member of the Hmong or Highland Laotian tribe
- A “qualified alien” lawfully in the U.S. on August 22, 1996 and 65 years of age or older on August 22, 1996, or is currently:
 - ◆ under 18 years of age, or
 - ◆ disabled as defined by federal law

SNAP issuance details are explained in the EBT manual.

Food Assistance Program

The Food Assistance Program no longer exists as of October 1, 2005.

Title IV-D Child Support Services

Title IV-D of the Social Security Act requires the state to operate a child support program in conformity with Title IV-D requirements. Required activities of district IV-D staff are included in [FRM Volume 3](#), Chapter 15.

Effective January 1, 2010, up to a maximum of either the first \$100 or \$200 per month of current child support collected, or the child support obligation amount, whichever is less, is pass-through for FA and SNA recipients. The number of active children on the PA case must be evaluated in order to determine the maximum appropriate pass-through amounts for which a family may be eligible. Families with one active child in a PA case will receive a maximum of up to a \$100 pass-through payment. Families with two or more children who are active PA recipients will receive a maximum of up to a \$200 pass-through payment. The pass-through is funded at 50% state and 50% local shares. The pass-through requirement applies only to payments made toward current monthly support obligations and does not pertain to payments made toward delinquencies or arrears. These payments do not affect the family's eligibility for PA or the amount of their grant.

The district must retain support collections in excess of the maximum of either the first \$100 or \$200 pass-through payments, depending on the PA household composition, as repayment of assistance if the family is currently receiving assistance. Support collections must also be retained if the family is no longer receiving assistance, but the collection is for an arrears obligation for the period when the family had been receiving assistance. Collections must be distributed to the families for cases not in receipt of assistance including terminated FA cases. Additionally, collections made on behalf of children receiving Title IV-E foster care are retained as repayment of assistance.

Excess child support must be reported by the districts. Excess child support is defined as the total support collected and retained by the district which exceeds the unreimbursed PA provided and eligible to be offset by the district. PA is determined from the date the case first opened or the oldest child's birth date, whichever date is later. Excess child support is identified monthly by state and district personnel. The district must distribute excess child support to the family. Excess child support should not be reported as a repayment of assistance.

The support collections (including pass-through payments and excess child support) are reported on the RF-2A, Schedule A-1, Title IV-D Summary of Collections and Distributions (LDSS-2517). The Schedule A-1 claiming instructions are found in [FRM Volume 2](#), Chapter 3. All of the districts also have in place a Child Support Management System (CSMS) Automated Support Collection Unit (ASCU), which aids the support collection function and produces some of the data needed on the RF-2A, Schedule A-1 for claiming purposes.

Under certain conditions, the federal government pays incentives to the state and districts for the enforcement and collection of child support. The RF-2A, Schedule A-1 also includes the monthly estimated amount of incentives each district may retain from the support collections. There is an adjustment to actual incentives after FFY's end.

The administrative child support expenditures are claimed on the RF-2A, Schedule D-8, Allocation for Claiming Title IV-D Child Support Activities and Support Collection Unit Expenditures (LDSS-2547). See administrative claiming instructions in the [FRM Volume 3](#), Chapter 15.

§53117 of the Bipartisan Budget Act of 2018 (P.L. 115-123) amends §454(6)(B)(ii) of the Social Security Act to increase the mandatory annual service fee for child support services from \$25 to \$35 for a family

that has never received Title IV-A assistance and to increase the threshold amount from \$500 to \$550 that the state must collect on behalf of the family during the FFY before imposing the fee. Chapter 313 of the New York State Laws of 2019 amended SSL §111-g to comply with these changes. Effective October 1, 2019, the \$35 annual service fee will be withheld from the custodial parent's child support collections when more than \$550 is collected during the FFY.

State Charges

Districts are reimbursed 100% of the costs of assistance and care granted to needy Native Americans and members of their families residing on a reservation in New York State, subject to the annual appropriation. The cost of care of a Native American residing off the reservation is not reimbursed at this enhanced rate.

The state reimburses a district for 100% of the costs of medical care including the administration thereof, granted to an eligible person who, having been a patient in a state mental hygiene facility for a continuous period of five or more years, is discharged or released or conditionally released from the facility or discharged from conditional release, and, at the time of release, is in need of MA.

For the districts to claim these expenditures at the enhanced reimbursement rate, they must file a Schedule RF-3, Adjustment Claim for Additional State Aid on Expenditures 100% Reimbursable (LDSS-843), one for Indians on Reservations and a second for Mental Hygiene Releasees. The assistance and care expenditures should be claimed in the first instance under the other PA or service programs (such as FA, SNA, MA, EAF, non-Title XX Services, etc.) with the additional reimbursement being claimed on the RF-3. The RF-3 also provides additional state reimbursement for administrative costs related to these cases.

More detailed RF-3 claiming information for this program is found in [FRM Volume 2](#), Chapter 3.

United States Citizens Returned from Foreign Countries

Each year a number of United States citizens are returned from foreign countries (repatriates) because of poor health or they are destitute. These individuals require some assistance and care when they arrive in New York State and the district in which they are located provides the assistance. There is 100% federal reimbursement for these expenditures. The district must file a Schedule RF-7, Expenditures Statement and Claim for Reimbursement - Assistance for U.S. Citizens Returned from Foreign Countries (LDSS-931), to claim these expenditures. A separate report must be filed for each case for which expenditures were made during the month of the claim. See RF-7 instructions in the [FRM Volume 2](#), Chapter 3.

Home Energy Assistance Program

The Home Energy Assistance Program (HEAP) is administered through a Block Grant and is funded 100% by the federal government up to the state's allocation.

Eligible recipients for HEAP include all FA and SNA cases who are eligible under programmatic guidelines, are receiving a regular recurring grant of assistance, and are on such assistance as of the date specified in the HEAP manual. These cases receive a HEAP payment. NPA applicants who are income eligible are eligible for HEAP benefits. Supplemental Security Income (SSI) recipients who are

categorized as Code A (living alone) by the Social Security Administration are also eligible for HEAP benefits.

The district may make direct payments to clients or vendor payments to fuel or utility companies for providing energy and heating or for repairs to heating equipment owned by a recipient. Emergency benefits are also available to ameliorate energy emergencies such as utility disconnection, fuel emergency and/or to repair/maintain heating equipment, provide temporary emergency shelter or relocation. An emergency expenditure will not reduce a household's normal HEAP benefit.

As the HEAP program is a block grant, each of the districts receives an allocation of HEAP funds. There are no additional federal or state funds for reimbursement if a district exceeds its allocation. The state advances HEAP funds to the districts. To account for these advances and to receive additional funding up to the limit of the allocations, the districts must file the RF-8, Monthly Statement of Expenditures and Claims for the Home Energy Assistance Program (LDSS-3551). The instructions for this claim form are found in the [FRM Volume 2](#), Chapter 3. This claim form summarizes both the assistance costs as well as administrative expenditures reported on the RF-2A, Schedule D, DSS Administration Expenses Allocation and Distribution by Functional Program (LDSS-2347), as function F11. For additional information regarding reporting on HEAP see [FRM Volume 3](#), Chapter 29.

Refugee Assistance Program & Cuban/Haitian Entrants Program

The Refugee Act of 1980 joined all refugee programs into the Refugee Assistance Program (RAP). Under the RAP, assistance and services may be provided to all bona fide refugees without regard to a refugee's national origin.

Federal regulations further articulate that, under the Refugee Assistance Program and the Cuban/Haitian Entrant Program, assistance and services are provided to all bona fide refugees, asylees, and victims of human trafficking and their family members without regard to their national origin, as well as entrants from Cuba and Haiti and certain Amerasian immigrants.

During 1980, there was a large influx of Cuban and Haitian Entrants who were not classified as refugees and were not originally eligible for 100% federal funding. However, the federal government required that cash and MA be provided to them under the same conditions and to the same extent as provided to Refugees.

Chapter 81 of the Laws of 1995 contained several amendments to the SSL, prompting the establishment of the RCA and Refugee Medical Assistance (RMA) programs. These programs are available to eligible refugees and entrants who:

- are determined to be ineligible for benefits funded under TANF, and
- have established their residency in New York State and have been residing in the United States for less than eight months after entry to the country.

For Refugee/Entrants eligible only for non-federally funded programs (i.e., SNA), federal assistance is 100% reimbursable up to 8 months following their date of entry. After this time limitation is passed, these refugees become standard PA cases if they are eligible for assistance. The time limitation does not apply to the Unaccompanied Minors Program.

The districts claim these expenditures on the RF-6, Monthly Claim for Reimbursement Assistance to Resettled Refugees (LDSS-1047). A single RF-6 is filed for the Refugee Program and the Cuban/Haitian Entrants Program. The expenditures are generally claimed in the first instance under the other assistance programs (i.e., SNA, etc.) with only the additional federal reimbursement being claimed on the RF-6. Purchases of Service expenditures for unaccompanied minors are directly entered on the RF-6.

More detailed claiming information for this program is found in the [FRM Volume 2](#), Chapter 3. Administrative expenses for these programs are claimed on the RF-6A, Federal Reimbursement for Refugees or Cuban/Haitian Administrative Costs (LDSS-3510), and then brought forward to the RF-6. Administrative costs for Unaccompanied Minors are transferred to the RF-6A from the RF-2A, Schedule D-2, Allocation for Claiming of General Services Administration Expenditures (LDSS-2347-B). Instructions for claiming administrative costs are found in Chapter 9 for the RF-2A, Schedule D-2 and Chapter 25 for the RF-6A of the [FRM Volume 3](#).

Other Programs

There are a several smaller programs, which are available to meet the needs of applicants/recipients. These programs are as follows:

Emergency Assistance for Adults

SSL §300 authorizes Emergency Assistance for Adults (EAA). EAA was created to assist SSI recipients with emergency needs, which cannot be met by the basic SSI monthly benefit. EAA expenditures are shared equally between the state and districts.

EAA provides assistance under a range of circumstances, including but not limited to the following:

- Catastrophic loss of clothing, furniture, food, fuel and shelter
- Stolen or mismanaged cash
- Moving expenses
- Maintenance of home while the person is temporarily hospitalized
- Threatened eviction or utility shut-off
- Lost, stolen or not received SSI checks

The expenditures made for EAA are claimed for reimbursement on the RF-2, Schedule B, Claiming for Adult Care, EAA and Guide Dogs (LDSS-4744). The instructions for the RF-2, Schedule B are found in [FRM Volume 2](#), Chapter 3.

Reimbursement for administrative costs related to the EAA Program is calculated on the RF-2A, Schedule D-1, Claiming of Intake/Case Maintenance (I/CM) Expenditures (LDSS-2347A), as explained in the [FRM Volume 3](#), Chapter 8.

Guide Dogs

Grants of Assistance for Guide Dogs are claimed for 100% state reimbursement on the RF-2, Schedule B, Claiming for Adult Care, EAA and Guide Dogs (LDSS-4744). Claiming instructions are found in [FRM Volume 2](#), Chapter 3.

Mentally Disabled

The state reimburses districts 100% of the local share of Medicaid expenses paid on behalf of an overburden qualifying mentally disabled individual pursuant to §54-i of the State Finance Law "Human Services Overburden." An overburden qualifying individual must meet one of the following criteria:

- Any individual who has been discharged from a New York State Office of Mental Health (OMH) psychiatric center or a New York State Office for People With Development Disabilities (OPWDD) developmental center from April 1, 1971 to December 31, 1982 and has 90 or more cumulative days of inpatient treatment.
- An individual who resides in a community-based facility as certified by OPWDD or OMH. This category includes individuals who receive services in certified community residences, or individual residential alternatives, or who are residents of schools certified by OPWDD, or who are inpatients of Terrance Cardinal Cook (Flower Hospital).
- An individual who has received a minimum of 45 visits in a calendar quarter of day treatment or continuing day treatment programs (including Subchapter A Day Treatment).

An individual who resides in a Residential Treatment Facility certified by OMH or in an Intermediate Care Facility for the developmentally disabled certified by OPWDD.

Persons who are overburden eligible because of discharge from an OMH psychiatric center or an OPWDD developmental center (as noted in the first bullet) are overburden eligible for life. Persons who meet overburden eligibility because they have at least 45 visits in a calendar quarter in day treatment or continuing treatment programs (as noted in the third bullet) attain quarterly eligibility based on receipt of 45 day or continuing treatment visits. Persons who attain eligibility based on residence in facilities (as noted in the second and fourth bullet) attain overburden eligibility each quarter by being in one of the residences at least one day during the quarter.

Once an individual is identified as overburden eligible, all Medicaid services paid during the eligible quarter are reimbursed under "Overburden." Additionally, districts are reimbursed administrative costs and the cost of Medicare Part A and Part B premiums.

Once quarterly, districts receive a check that represents the distribution of funds for these mentally disabled clients for the previously provided services. These funds should be recorded in the Revenue Account A-3602.

Supplemental Security Income

Congress under Title XVI of the Social Security Act established the SSI program. The Social Security Administration (SSA) administers the program, which provides a federal flat grant to individuals and couples who are determined to be aged, blind and/or disabled. SSI varies according to the living arrangement.

The federal benefit increases at a rate equal to yearly increases in the Consumer Price Index. The federal flat grant is supplemented by New York State funds, which are administered by OTDA's Employment and Income Support Program (EISP). There are no local funds in the SSI benefit under current legislation, and consequently, because SSA administers this, there are no claiming procedures for the SSI program. The state has permanently assumed responsibility for paying the district's shares of the cost of additional state payments to SSI recipients.

If the SSI benefit and other resources do not meet the standard of need, SNA may be provided to meet any remaining needs. SNA may also be provided to recipients pending SSI determination of disability. These expenditures are refunded from the first SSI check.

Burials

When a recipient of PA or other person dies leaving no funds or insurance sufficient to pay the cost of their burial and there are no relatives, friends, or personal representatives liable or willing to take responsibility for the burial expenses, such expense is the responsibility of the district (see SSL §141).

Except as otherwise provided, the district that was or would have been responsible for furnishing PA or care to the person in life shall provide for the care, removal and burial of the body of the deceased. Such responsibility extends to persons who had been receiving federal SSI payments and/or additional state payments at the time of their death.

Burial costs include all reasonable expenditures incidental to the proper burial of a deceased, indigent person, including such items as the purchase of a plot, clothing, transportation of the body to place of burial, mortician services, and preparation and closing of the grave.

Payment and reimbursement for burial costs are limited as follows:

- The districts can expend no more on a burial than the amount set by their local legislative body or government official
- The district cannot expend more than \$500 from any assets assigned or transferred to that district by a recipient of PA with the exception of certain burial reserves of SSI recipients
- The total claim cannot exceed the balance of the burial costs after the proceeds from any assigned assets of \$500 or less have been applied as a recovery of these costs
- The total claim amount cannot exceed \$900

Accordingly, the maximum amount of \$500 is applied from assigned assets of the recipient as a recovery of the burial expense. Also, the amount the district claims for reimbursement is subject to the above \$900 limitation or the unrecovered balance of the expenditure, whichever is less.

A burial expenditure for a FA case is reimbursed at 100% federal reimbursement. A burial expenditure for a SNA case is reimbursed at a level of 29% state share and 71% local share. This change was enacted as part of the 2011-12 state budget.

While proceeds of assigned assets used to recover burial costs are normally considered recoveries, Lump Sum Death Benefits received for burials are treated as refunds.

Chapter 613 of the New York State Laws of 1986 extended the above reimbursement provisions to burials for honorably discharged members of the armed forces of the United States, or the minor child,

either parent, spouse, or unremarried surviving spouse of such member of the armed forces if that person died without leaving sufficient assets to cover his or her burial expenses.

To obtain reimbursement for veterans' burials from OTDA, the local veterans services agencies (and other local agencies responsible for the burial of the indigent veterans) should forward either paid bills or vouchers, depending upon local practice, to the district so that these costs can be included on the monthly RF-2 claim. The voucher or bill should show for whom the burial was paid, when the burial took place, and the total expenditures for the burial.

Chapter 29 of the New York State Laws of 2016 amended New York State General Municipal Law §148 to allow New York State to reimburse congressionally chartered veterans' organizations up to \$2,000 for burial expenses of indigent veterans. Districts are not allowed to claim the \$900 to OTDA, and the \$2,000 to the New York State Division of Veterans' Services. For more information, see the following link: <https://veterans.ny.gov/content/indigent-burial-reimbursements>.

The bills or vouchers should be kept on file by the district for audit purposes as documentation supporting the claim.

When the claim is settled, the state reimbursement related to the veteran's burial should be forwarded to the local veterans' agency.

All burial claims for OTDA reimbursement should be made on the RF-2, Schedule A, Expenditures for Family Assistance (LDSS-187), or RF-2, Schedule C, Expenditures for Safety Net Assistance (LDSS-1040). Burials for MA only cases should be claimed on the RF-2, Schedule C. Burials for Indians on reservations qualify for state charge reimbursement on the RF-3, Adjustment Claim for Additional State Aid on Expenditures 100% Reimbursable (LDSS-843). See the RF-3 claiming instructions in [FRM Volume 2](#), Chapter 3 for further information.

Chapter 2: Accounting Principles

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Introduction

New York State uses the Uniform System of Accounts for Counties as prescribed pursuant to §36 of the General Municipal Law.

The Uniform System of Accounts is based on the following thirteen accounting principles:

Principle 1 - Accounting and Reporting Capabilities

Purpose: explains the requirements for accounting records and reporting.

Principle: a governmental accounting system must make it possible both: (a) to present fairly and with full disclosure the financial position and results of financial operations of the funds and accounting groups of the governmental unit in conformity with Generally Accepted Accounting Principles (GAAP); and (b) to determine and demonstrate compliance with financial related legal and contractual provisions.

Reference: Governmental Accounting Standards Board (GASB) Codification Section 1200, National Council of Governmental Accounting (NCGA-1).

In New York State there are few, if any, provisions of general statutory law that conflict with GAAP. However, if conflict does exist, financial statements must be prepared in conformance with GAAP. This does not mean that two accounting systems should be maintained. Books of account should be maintained on a legal-compliance basis, but should include sufficient additional reports to permit GAAP-based reporting.

Principle 2 - Fund Accounting Systems

Purpose: explains funds and their structure.

Principle: governmental accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equity or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Reference: GASB Codification Section 1300, NCGA-1.

Principle 3 - Type of Funds and Account Groups

Purpose: explains the types of funds and the account groups.

Principle: there are three categories of funds used in governmental accounting: governmental funds, proprietary funds and fiduciary funds.

Reference: GASB Codification Section 1300, NCGA-1.

Governmental Funds

Governmental funds account for most governmental functions.

- General fund accounts for all financial resources except those required to be accounted for in another fund.
- Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose.
- Capital projects funds account for financial resources to be used for the acquisition or construction of major capital facilities.
- Debt service funds account for the accumulation of resources for, and the payment of, general long term debt principal and interest.
- Permanent funds account for resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that benefit the government or its citizenry. These non-expendable trusts were previously accounted for in the trust and agency fund. Expendable trusts that benefit the government are accounted for as miscellaneous special revenue funds.

Proprietary Funds

Proprietary funds account for a government's ongoing activities that are similar to those found in the private sector.

- Enterprise funds account for operations (a) that are financed and operated in a manner similar to private business where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed and recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
- Internal service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Fiduciary Funds

Fiduciary funds account for assets held by a governmental unit in a trustee or agent capacity.

- Pension trust funds account for funds that are required to be held for members and beneficiaries of defined pensions or other employee benefits plans.
- Agency funds account for funds held purely in a custodial capacity.
- Private-purpose trust funds account for all other trust arrangements under which principal and income benefit individuals, private organizations or other governments. These were previously non-expendable and expendable trust funds.

Principle 4 - The Number of Funds

Purpose: explains the criteria upon which the number of funds is determined.

Principle: governmental units should establish and maintain those funds required by law and sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established because unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration.

Reference: GASB Codification Section 1300, NCGA-1.

Principle 5 - Reporting Capital Assets

Purpose: clarifies requirements.

Principle: at the fund-financial statement level, capital assets are not reported in governmental funds but are reported in proprietary and fiduciary funds. In NYS, government fund capital assets will be accounted for and reported in the schedule for Non-Current Government Assets.

Principle 6 - Valuation of Capital Assets

Purpose: explains the requirements for recording capital assets.

Principle: capital assets should be reported at historical cost or, if the cost is not practicably determinable, at estimated cost. Donated fixed assets should be recorded at their estimated fair value at the time received, plus ancillary charges, if any.

Reference: GASB Codification Sections 1400, NCGA-1.

Principle 7 - Depreciation and Impairment of Capital Assets

Purpose: Explains the purpose and basis for depreciation.

Principle: depreciation of capital assets should not be reported in the accounts of governmental funds. Depreciation of capital assets accounted for in a proprietary fund should be recorded in the accounts of that fund. Depreciation is also recognized in those trust funds where expenses, net income, and/or capital maintenance is measured.

Reference: GASB Codification Section 1400, NCGA-1.

Principle 8 - Reporting Long-Term Liabilities

Purpose: clarify requirements.

Principle: there are three categories of long-term liabilities:

- Long-term liabilities related to proprietary funds should be reported in those funds
- Long-term liabilities related to fiduciary funds should be reported in those funds

- All other long-term liabilities will be accounted for and reported in the schedule of Non-Current Governmental Liabilities

Reference: GASB Codification Section 1400, NCGA-1.

Social services district (district) expenditures claimed for reimbursement are recognized/claimed by the month in which the expenditure was made. This is using the cash basis of accounting, with the exception of central services, fringe benefit and MLR costs.

Principle 9 - Measurement Focus and Basis of Accounting

Purpose: explains the accounting basis and its applicability to the various funds.

Principle: in fund financial statements, the modified accrual or accrual basis of accounting, as appropriate, should be used in measuring financial position and operating results.

- Financial statements for governmental funds should be presented using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues should be recognized in the accounting period in which they become available and measurable. Expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term liabilities, which should be recognized when due.
- Proprietary fund statements of net assets and revenues, expenses, and changes in fund net assets should be presented using the economic resources measurement focus and the accrual basis of accounting.
- Financial statements of fiduciary funds should be reported using the economic resources measurement focus and the accrual basis of accounting.
- Transfers should be reported in the accounting period in which the interfund receivable and payable arise.

Reference: GASB Codification Section 1600, NCGA-1.

Principle 10 - Budgeting, Budgetary Control and Budgetary Reporting

Purpose: clarifies requirements for budgets and their relationship to the accounting records.

Principle:

- An annual budget(s) should be adopted for every governmental unit
- The accounting system should provide the basis for appropriate budgetary control

Reference: GASB Codification Sections 1700 & 2400, NCGA-1.

In New York State, general statutory law requires political subdivisions to establish appropriations as a means of providing control over amounts that may be expended. In addition, revenues other than real property taxes must be estimated as a means of determining the amount of real property taxes to be levied. The New York State Office of the State Comptroller (OSC) requires budgets for funds classified

as general, special revenue, capital projects, debt service and proprietary. At a minimum, revenues must be controlled by source and expenditures/expenses by functional unit and basic object of expenditure/expense. The books of account must establish budgetary control at the level of detail contained in the original budget and as modified by the governing board during the fiscal year.

Principle 11 - Transfer, Revenue, Expenditure, and Expense Account Classification

Purpose: identifies the accounting classifications of transactions.

Principle: interfund transfers and proceeds of general long-term debt issues should be classified separately from fund revenues and expenditures or expenses.

Governmental fund revenue should be classified by fund and source. Expenditures should be classified by fund, function (or program), organization unit, activity, character, and principal classes of objects.

Proprietary fund revenues and expenses should be classified in essentially the same manner as those of similar business organizations, functions, or activities.

Reference: GASB Codification Section 1800, NCGA-1.

Principle 12 - Common Terminology and Classification

Purpose: provides the ability to compare planned and actual activities for all funds.

Principle: a common terminology and classification should be used consistently throughout the budget, the accounts, and the financial reports of each fund.

Principle 13 - Interim and Annual Financial Reports

Purpose: clarifies financial reporting requirements.

Principle: appropriate interim financial statements and reports of financial position, operating results, and other pertinent information should be prepared to facilitate management control of financial operations, legislative oversight, and, where necessary or desired, for external reporting purposes.

A comprehensive annual financial report should be prepared and published.

The categories of statements and reports listed above establish national standards of financial reporting. They should not be confused with the legal requirement of municipal corporations reporting to OSC as required by §30, §31 and §32 of the General Municipal Law.

Budgetary Cycle

One of the Accounting Principles states, "Annual budgets should be adopted for every Governmental Unit." This includes the general fund which accounts for district activities. Budgeting consists of establishing specific future goals and periodically measuring results against planned objectives. A budget is a formal written statement of the district's plans for the future, expressed in financial terms. A

budget charts the course of future action, therefore, a budget should contain sound, attainable objectives rather than mere wishful thinking.

The budgeting process embraces both accounting and management functions. It is a management function because it is an expression of management's plans. It is an accounting function because the plans are translated into financial terms by the accounting unit, and subsequent comparisons of actual performance with the budget are made from accounting reports.

Districts prepare their budgets on a calendar year basis except New York City which uses a July-June fiscal year. This preparation requires districts to undertake careful study, investigation, review of past performances and research so that the budget produced contains sound, attainable goals.

This planning produces a budget for each appropriation (such as Family Assistance (FA), administration, Medical Assistance (MA), etc.). As part of the planning process, districts will review:

- case-loads for any anticipated increases or decreases,
- local economic factors (employment levels such as plant closings/openings),
- the local tax bases,
- mandated services,
- estimated amounts of federal and state reimbursement,
- maintenance of effort (MOE) expenditure levels required,
- number of staff members and staff turnover,
- impending wage increases due to union contracts,
- increases in fringe benefits, or
- anticipated changes in such costs as insurance, heating, maintaining the physical plant, postage, telephones, etc.

Budgetary planning and reviewing will allow the districts to set up both estimated revenue amounts and appropriations with the approval of the local governing board.

The comparison of actual expenditures and revenues with the budgeted amounts will clearly indicate performance and any areas that need prompt attention. Based on the contention that the budget is a financial plan for the current year, unencumbered appropriations are not carried over to the next fiscal year. These appropriations lapse at the end of the fiscal year and are closed through final year-end entries.

Chart of Accounts

To properly identify revenues, appropriations, and expenditures a classification system of accounts has been developed.

This classification of accounts is the systematic arrangement of accounts based upon a definite scheme. The purpose in classifying accounts is to provide for recording financial information in such form that

comparisons may be made with similar data for other periods and other counties. The classification system serves as the basis for:

- accounting purposes,
- budget preparation and execution,
- reporting both for administrative control purposes and to the general public,
- cost accounting purposes, and
- the compilation of financial statistics on a state and national level.

General Fund

The general fund is the principal fund of the county and includes all operations not required to be recorded in other funds. District activities are accounted for in the general fund. The modified accrual basis of accounting shall be used in this fund.

The authorized financial plan, (or budget) and the actual results realized during the fiscal year will both be recorded in Budgetary Accounts. Accounts have been provided within the general fund to record the budget and any modifications. Budgetary accounts are a self-balancing group of accounts. Control accounts are used to record the total estimated revenues and the total amount authorized for expenditure. Details of estimated revenues and appropriations will be maintained in subsidiary ledger accounts. An account has been provided which will show the amount of fund balance (A909 - Fund Balance {unreserved}) appropriated to finance the current year's budget. Actual revenues and expenditures will not affect these accounts.

Proprietary Accounts are provided to reflect assets and liabilities of a county and to display the results of operations in terms of revenue, expenditure, and fund balance. Expenditures are recorded in General Ledger Account, A522. Detailed records of expenditures shall be maintained in a subsidiary ledger by functional unit and object of expense. These records will reflect appropriations as modified, expenditures, encumbrances, and unencumbered balances.

Actual revenues shall be maintained in a subsidiary ledger. This subsidiary ledger will show the estimated revenues, and the balance to be realized.

The prefix "A" shall be used to identify accounts of the general fund.

Budgetary Accounts of the General Fund

There are several general ledger accounts in the general fund to record budget transactions during the year. Only the main accounts are described below. Information on other accounts is contained in the Uniform System of Accounts for Counties manual issued by OSC.

A510 Estimated Revenues

This is one of the several budgetary accounts used to record and summarize the budgetary actions of the governing board. It will not be used to record actual revenues. This account should be debited with the aggregate of all expected revenues in the adopted budget. It should also be debited with the amount of unanticipated revenues related to additional appropriations or increases in existing appropriations.

This account should be credited with the amount of the reduction when the governing board determines that actual revenues will not equal estimated revenues. This account should also be credited at the end of the fiscal year as part of the closing entry.

A511 Appropriated Reserves

This account will be used solely for budgetary entries. A subsidiary account should be maintained for amounts appropriated from each special reserve.

This amount should be debited with the amount of reserves appropriated in the adopted budget or in subsequent budget modifications.

This account should be credited in the closing entry at the end of the fiscal year.

A595 and A599 Appropriated Fund Balance

These are some of the several budgetary accounts provided to record and summarize budgetary actions of the governing board.

This account should be debited with the amount of the estimated fund balance appropriated in the adopted budget. It should also be debited with additional amounts appropriated for the purpose of meeting additional expenditures or increases in existing appropriations.

This account should be credited with the amount of the reduction in the appropriation of the fund balance when it is determined that the surplus appropriated was overestimated. This account should also be credited in the closing entry.

A960 Appropriations

This budgetary account will be used to record and summarize all budgetary actions of the governing board. It will not be used to record actual expenditures. This account should be credited with the amount of appropriations in the adopted budget, and the amounts of supplemental appropriations or additions to existing appropriations.

This account should be debited with reductions of appropriations whenever it becomes apparent that actual revenues will not equal estimated revenues. It is also debited in the closing entries at the end of the fiscal year.

The credit balance of this account before closing will represent total budgetary appropriations and any modifications.

General Ledger Asset Accounts in the General Fund

The general fund contains several asset accounts. Only the ones used most often by districts are described below.

A200 Cash

This account will be used to account for all the cash of the general fund.

Debit with cash receipts and credit with cash disbursements.

A210 Petty Cash

This account will be used to segregate and control petty cash accounts established for any administrative unit or supervisor.

- Debit with the amount of each petty cash account established (contra entry to account A200 Cash).
- Credit with reduction or return of accounts previously established.

Disbursements will be reimbursed by audited claims charged to the appropriate expenditure accounts and paid from account A200 Cash. The reimbursement check will be drawn to the order of the custodian of the petty cash account.

Subsidiary records will identify each petty cash account established and the custodian thereof.

A215 Departmental Cash

This account should be used to record the establishment of special departmental funds such as the district commissioner's incidental fund for emergency public assistance and care and the district Escrow Rent Security Account.

- Debit with the amount of each departmental fund established (contra entry to account A200 Cash).
- Credit with the reduction or abolition of any fund.

Subsidiary records will identify each departmental fund established.

A400 Due from State and Federal, Social Services

Details of this account will be kept by the district and should be reconciled with the County Fiscal Officer's account every month. A debit balance indicates amounts of district aid receivable. It will be reported as an asset on the balance sheet. A credit balance indicates advances in excess of claims and will be reported as a liability on the balance sheet.

- Debit with accrual of the amounts due from state and federal governments for the district (contra entry A980 Revenues).
- Debit with net amounts of upward adjustments upon advice that a claim for reimbursement was understated (contra entry A980 Revenues).
- Credit with amounts of aid received, identified by approval letters (notice of claim settlements) from the state and advice of the district.
- Credit with the advances of state and federal aid.
- Credit with rejections or deductions of aid from memorandums and advice of the district (contra entry to A980 Revenues).

A420 Due from Other Social Services Districts

Debit this account with amounts claimed by the district from other districts for assistance and care pursuant to the New York State Social Services Law (SSL). The basis of entry will be a monthly report to the fiscal officer by the districts for assistance and care charged to them.

Subsidiary accounts will be maintained for each district billed. The district should specify the district affected by each charge and the district affected by each receipt, if remittances are received by the district.

The debit balance of this receivable will indicate amounts due from other districts.

General Ledger Liability Accounts of the General Fund

The following are the liability accounts in the general fund which pertain to districts.

A601 Accrued Liability

This account will be used at the close of the fiscal year to accrue the liability for payroll expenditures chargeable to the current fiscal year, but which are not due and payable until the following fiscal year. This account is also used to record districts' year-end accrual for Medicaid Management Information Services (MMIS) expenditures.

- Credit with accrued (prorated amount chargeable to the current year) payrolls at the end of the fiscal year.
- Credit employer's share of employees' benefits chargeable to the current year.
- Credit with MMIS expenditure amounts due to the state.
- Debit in the following year with amounts actually paid.
- Debit liquidation of unneeded balances (credit account A980 Revenues, AR2701 Refund of Prior Years Expenditures).
- Debit with MMIS amounts paid to the state.

A631 Due to Other Governments

This account is the liability to record the amount owed to another district. This liability account is the counterpart to the asset account, A420 Due from other districts which the receiving district would have used to record the amount owed it.

- Credit with amounts due to other districts.
- Debit with amounts paid to the other district.

A649 Due to Social Services Recipients

Record the payment of up to a maximum of either the first \$100 or \$200 of current child support collected and due to a Public Assistance family, depending on the PA household composition or the child support obligation amount, whichever is less. These amounts are often referred to as pass-through payments, pay type D1 (IV-D Payment) for upstate districts, and codes 54P (Child Support Bonus Payment - Manual Issuance) and 70P (Child Support Bonus Payment - System Generated) for NYC. Families with

one active child in a PA case will receive a maximum of up to a \$100 pass-through payment. The maximum pass-through amount is \$200 for families with two or more children who are active PA recipients.

Record excess child support payments due to the client, payment types D3, D4 and child support due client - period of ineligibility payments, payment type N2.

- Credit with the pass-through payment amounts due to district clients.
- Credit with excess child support payment amounts due to district clients.
- Credit with child support due client - period of ineligibility payment amounts due to district clients.
- Debit with pass-through payment amounts paid to district clients. Please refer to [Chapter 4](#) of this manual.
- Debit with excess payment amounts paid to district clients.
- Debit with child support due client - period of ineligibility payment amounts paid to district clients.

General Ledger Fund Balance Accounts of the General Fund

The following are fund balance accounts that pertain to the general fund.

A909 Fund Balance (unreserved)

- Credit as a closing entry all revenues, other than those applicable to part county functions and special reserves.
- Credit with the amount of encumbrances closed at the end of the previous year.
- Debit at the end of the year with the closing entry from A521 Encumbrances.
- Debit as a closing entry with all expenditures, other than those applicable to part county functions and special reserves.

A821 Reserve for Encumbrances

- Credit with the aggregate of all encumbrances placed by administrative units and approved by the fiscal officer as within balances of pertinent appropriations.
- Debit with the aggregate of all encumbrances liquidated by payment of vouchers or cancellation of unneeded encumbrances.
- The credit balance of this account represents the liability for unliquidated encumbrances. It should agree with the balance of account A521 Encumbrances until the end of the year when A521 is closed to the A909 Fund Balance.

General Ledger Expenditures and Encumbrances Accounts of the General Fund

These accounts pertain to the general fund only.

A521 Encumbrances

- Debit with the amount of encumbrances outstanding at the end of the preceding fiscal year (contra entry A909 Fund Balance).
- Debit with encumbrances placed by administrative units and approved by the fiscal officer as within available appropriations (contra entry A821 Reserve for Encumbrances).
- Credit with the aggregate of encumbrances liquidated by payment of voucher or cancellations of unneeded encumbrances.
- Credit with the closing entry to account A909 Fund Balance.

The details of this account are the columns of the appropriation ledger showing encumbrances placed, liquidated, and outstanding.

A522 Expenditures (with various subsidiary accounts)

- Debit with the amounts of bills, vouchers, claims, payrolls, etc., presented for payment and credited to accounts A200 Cash, A600 Accounts Payable or A601 Accrued Liabilities.
- Credit with the amounts of voided checks of the current year previously charged to this account.
- Credit with refunds of expenditures of the current year.
- Do not credit with repayments or refunds of district care or assistance as such items should be credited to revenues.
- Credit with closing entry to reserves for expenditures of reserve funds.
- Credit with closing entry of remaining balance to A909 Fund Balance.
- The subsidiary of this account is the aggregate of expenditure columns of the appropriation ledger.
- The debit balance of this account before closing represents expenditures made on authorized appropriations.

General Ledger Revenue Accounts of the General Fund

The following accounts are used to record revenues of the general fund

A691 Deferred Revenue

- Credit with the amount of cash receipts representing revenues which have not been earned (in advance of performance of revenue activities).
- Debit with deductions or rejections of unearned aid or reimbursement upon receipt of adjustment memoranda with the settlement notice, pertinent correspondence, or other advice from the New York State Office of Temporary and Disability Assistance (OTDA).

A980 Revenues (with various subsidiary accounts)

- Credit with the amount of cash receipts representing revenues which have not been accrued.
- Credit with the amounts of accrued revenues.

- Credit with the amounts of upward adjustments of accruals upon state advice (such as through a settlement notice) that claims for reimbursement submitted were understated.
- Debit with deductions or rejections of accrued aid or reimbursement upon receipt of adjustment memoranda with the settlement notice, pertinent correspondence, or other advice from OTDA.
- Debit with refunds of revenues previously collected and recorded.
- Debit with closing entry to fund balance.

The credit balance of this account represents net receipts and accruals of county revenues.

Subsidiary Accounts for Expenditures (for the A522 General Ledger Account)

The following are the subsidiary accounts for Appropriation Expenditures commonly used by districts.

A6010.0 Social Services Administration

Expenditures necessary for the administration of district programs shall be charged to this account. Include expenses for medical examinations to determine eligibility of clients for public assistance programs.

A6030.0 Public Home (operated only by a few counties)

Record in this account expenditures incurred in operating a public home. If the county operates a combined facility for public home and infirmary or health related facility, and the costs cannot readily be allocated to each activity, all expenses of operating the combined facility may be charged to this account. In this instance this account should be entitled, "Public Home and Infirmary."

A6050.0 Public Facility for Children

Record in this account the expenditures necessary for operating and maintaining a public facility for children such as a group home, public institution or shelter.

A6055.0 Day Care

Record in this account the expenditures incurred in purchasing and/or providing day care other than day care provided under Title XX Social Services Block Grant which are recorded in account A6070.0 Services for Recipients.

A6070.0 Services for Recipients

Record in this account salaries and expenditures for employees (such as homemakers) engaged to render services to recipients, and for payments to vendors for services and other items purchased. Do not include salaries or non-salary expenditures related to district administration which are charged to A6010.0.

A6101.0 Medical Assistance

Record expenditures for MA paid directly by the district rather than through MMIS.

A6102.0 Medical Assistance (MMIS)

Record the local share of expenditures for Medical Assistance made through MMIS.

A6106.0 Special Needs (Adult Family Type Homes)

Record expenditures made for the Special Needs program for adults in family type homes.

A6109.0 Family Assistance

Record expenditures of the FA program and Emergency Assistance to Families (EAF) expenditures. These expenditures relate to the Temporary Assistance to Needy Families (TANF) authorized under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA).

A6119.0 Child Care

Record expenditures for Child Care including foster care, adoption assistance, and the Kinship Guardianship Assistance (KinGAP) program. Expenditures for foster care provided to Title IV-E eligible Juvenile Delinquents (JD)/Persons in Need of Supervision (PINS) would also be charged to this account. Do not record Day Care expenditures in this account.

A6123.0 Juvenile Delinquent

Record expenditures made for non IV-E eligible JD, and PINS.

A6129.0 State Training School (New York State Office of Children and Family Services (OCFS) Division of Juvenile Justice and Opportunities for Youth (DJJOY) facilities)

Record expenditures made to a State Training School operated by OCFS.

A6140.0 Safety Net

Record expenditures made under the Safety Net (SN) program.

A6141.0 Home Energy Assistance

Record expenditures made under the Home Energy Assistance Program (HEAP).

A6142.0 Emergency Assistance for Adults

Record expenditures made for the Emergency Assistance for Adults (EAA) program. Include also in this account expenditures for Grants of Assistance for Guide Dogs (GAGD).

A6143.0 Food Assistance Program

This account was formerly used to record expenditures for the Food Assistance Program (FAP). Please note, FAP no longer exists as of October 1, 2005.

A6191.0 Services from Other Social Services Districts

Record expenditures made for services from other districts.

Objects of Expenditures of the Subsidiary Expenditure Account

The digit to the right of the decimal point (such as in A6010.0) indicates the object of expense. The following is an explanation of these objects of expense codes.

.1 Personal Services

Record compensation paid to full or part-time employees. Include payments for vacation and sick leave. Payments to consultants under an agreement which does not create an employer-employee relationship are not personal services, but should be .4 Contractual Expenses.

.2 Equipment

Record Expenditures for initial, replacement, or additional pieces of furniture or equipment.

.3 Capital Outlay

Record expenditures for construction and purchases of rights of way, land, and existing structures. Construction will include making alterations, site improvements, and equipment that are an integral part of a structure. This object will be used primarily in the capital fund.

.4 Contractual Expense

Record contractual services will such as travel expense, freight, rent, repairs, advertising, supplies and materials and expenses not provided for under other objects of expense.

.6 Principal on Indebtedness

Record payment of principal on indebtedness paid from the budgetary appropriation.

.7 Interest on Indebtedness

This object will include payment of interest on indebtedness paid from the budgetary appropriation.

.8 Employee Benefits

This object of expense will include the county's share of social security retirement and various types of insurance for employees' benefits.

.9 Interfund Transfers

This object of expense will include transfers between funds for contributions, reimbursement of expenses and debt service.

.0 Total

This code will be used for budgeting and reporting purposes. Its use is for coding totals only. For example, the total for all objects of expenses for district administration would be coded as A6010.0.

Subsidiary Revenue Accounts

The subsidiary accounts of the A980 are used to designate the type of revenue received.

State Aid for Social Services

The four digit code for subsidiary revenue accounts for state aid for district programs usually begins with "36."

- Credit these accounts:
 - ◆ When claims for districts are submitted for state aid (contra entry is usually to account A400 State and Federal Social Services or A200 Cash)
 - ◆ With amounts of supplemental claims submitted for state aid
 - ◆ With upward adjustments on the advice of OTDA
- Debit these accounts:
 - ◆ With downward adjustment of claims on the advice of OTDA (such as disallowances)
 - ◆ With the amounts of any adjustments to accrued revenues made

A3601 Medical Assistance

Record claims made for state aid for MA expenditures paid at the district level. Since most MA expenditures are made at the state level through the MMIS system, this account is mostly used for a few medical expenditures for such services as medical insurance premium payments, medical transportation, and some personal care services.

A3602 Medical Assistance (MMIS)

Record additional amounts of aid received for MA on behalf of mentally disabled cases. This revenue would be recorded upon advice of OTDA.

A3606 Special Needs (for Adults in Family Type Homes)

Record in this account state revenue claimed for the Special Needs program for adults in family type homes.

A3609 Family Assistance

Record revenue when claims for state aid are filed for FA and EAF program expenditures.

A3610 Social Services Administration

Record state aid claimed for district administration.

A3616 Local Administration Fund (LAF)

This account was formerly used to record claims made for state aid for LAF. Please note, funding has been shifted from LAF to Flexible Fund for Family Services (FFFS) with the enacted SFY 2009-10 budget.

A3619 Child Care

Record claims made for state aid from the Foster Care Cap and the Independent Living program.

A3623 Juvenile Delinquent

Record claims made for state aid for non IV-E eligible JD, and PINS.

A3630 Adult Care, Public Institutions

Record claims made for state aid for Adult Care provided in Public Institutions.

A3640 Safety Net

Record claims made for state aid for the SN program.

A3642 Emergency Assistance for Adults

Record claims made for state aid for expenditures of the EAA program. Include expenditures for the GAGD program here.

A3643 Food Assistance Program

This account was formerly used to record state aid for expenditures made for FAP. Please note, FAP no longer exists as of October 1, 2005.

A3655 Day Care¹

Record claims made for state aid for expenditures made for Day Care (if expenditures are made from the A6055 Appropriation expense account rather than the A6070 Appropriation expense account).

A3670 Services for Recipients

Record payments of state aid for expenditures made for open-funding of child protective, child preventive, adoption services, and aftercare services after federal Title XX funding is exhausted.

1. There is no separate federal revenue day care code for districts, please do not use 4655. Please refer to www.osc.state.ny.us/localgov/pubs/releases/welfare.pdf for additional information on day care revenues.

A3689 Other Social Services (specify)

This account is used to report state revenue for district programs that cannot be classified under other accounts. Record state aid received for the purpose specified. When a state aid grant is based on expenditures, the revenue will be accrued based on the expenditures.

Federal Aid for Social Services

The four-digit code for subsidiary revenue accounts for federal aid for district programs usually begins with "46."

- Credit these accounts:
 - ◆ With claims for districts when they are submitted for federal aid (contra entry is usually to account A400 State and Federal, Social Services or A200 Cash)
 - ◆ With amounts of supplemental claims submitted for federal aid
 - ◆ With upward adjustments of claims on the advice of OTDA
- Debit these accounts:
 - ◆ With downward adjustments of claims on the advice of OTDA
 - ◆ With the amounts of any adjustments to revenue accrued

A4601 Medical Assistance

Record claims made for federal aid under Title XIX MA for expenditures paid at the district level.

A4609 Family Assistance Program

Record claims made for federal aid for FA and EAF program expenditures.

A4610 Social Services Administration

Record claims made for federal aid from Health and Human Services (HHS) for district administration.

A4611 Supplemental Nutrition Assistance Program Administration

Record claiming made for federal aid from United States Department of Agriculture (USDA) for the Supplemental Nutrition Assistance Program (SNAP).

A4615 Flexible Fund for Family Services

Record claims made for federal aid for FFFS.

A4619 Child Care

Record claims made for federal aid for child care expenditures made under Title IV-E of the Social Security Act. Do not record claims for federal aid for day care expenditures made outside of Title IV-E.

A4640 Safety Net

Record claims made for federal aid for the SN program resulting from assistance and care granted to Federal charge cases like Refugees, Cuban/Haitian Entrants or Repatriated Citizens. Also record federal aid for SN program expenditures which are federally reimbursable from funds from the TANF Block Grant.

A4641 Home Energy Assistance

Record claims made for federal aid for expenditures made under HEAP.

A4643 Food Assistance Program

This account was formerly used to record federal aid for expenditures made for FAP. Please note, FAP no longer exists as of October 1, 2005.

A4661 Title IV-B Federal Funding

Record the amount of Federal Title IV-B funds for child welfare services. Title IV-B funds provide states and eligible Indian tribes with federal funding for preventive services (family support services) and services to families at risk or in crisis (family preservation services).

A4670 Services for Recipients

Record claims made for federal aid for expenditures made under the Title XX Social Services Block Grant for services to recipients.

A4689 Other Social Services (specify)

This amount is used to report federal revenue for district programs that cannot be classified under other accounts. One example would be to report federal revenue for performance awards. Record federal aid (direct from federal or indirect from state) for the purposes specified. Federal aid will be accrued when the expenditure is made if based on expenditures.

Repayment of Social Services Accounts

The four-digit code for these revenue accounts usually begins with “18” and means the accounts are refunds or recovery of assistance expenditures.

For district expenditures, refunds and recoveries are not credited against the expenditure account, but are recorded as revenues in repayment accounts.

Credit these accounts with repayments of public assistance and care. The repayments may be made by the client, someone acting on the client’s behalf, vendors and child support payors. These repayments are treated as refunds on the reimbursement claim schedules.

A1801 Repayment of Medical Assistance

These are monies repaid to the district for MA from such sources as:

- The Medicare program

- Other third-party health insurance (such as Blue Cross/Blue Shield, Veterans Affairs benefits, or CHAMPUS for military personnel and their dependents)
- Casualty insurance or Workers' Compensation judgments
- Repayment from a responsible relative of a MA recipient
- Child support collections (monies collected from an absent parent for medical support of his/her dependent child or for confinement costs incurred during the birth of the child)
- Repayments from medical providers resulting from an audit action or on a voluntary basis (i.e., duplicate payments, overpayments)
- Third-party reimbursement that has been tied to a fraud and abuse action
- Recoveries from the liquidation of the assets of a deceased MA client. These recoveries are repayment of care provided to the client on or after the client's 65th birthday. These recoveries could be made provided there is no surviving spouse or surviving children under 21 years of age or children who are totally or permanently disabled or blind.
- Monies repaid to the district may result from downward MMIS rate adjustments
- Distributions from the state relating to:
 - ◆ Special prosecutor collections
 - ◆ Windfall collections
 - ◆ Fraud and abuse repayments
 - ◆ Third party health insurance MA recoveries
 - ◆ These monies are distributed periodically to the locals by the state

Purpose: monies collected are applied directly against medical expenditures of the specific case of the client involved.

Remarks: revenues credited must be directly related to cases or individual clients.

A1803 Repayment of Aid to the Aged, Blind and Disabled

This account would contain monies collected by district as repayment of assistance and care to the clients of the now defunct Aid to the Aged, Blind and Disabled (AABD) program. These repayments would result from:

- the sale of client owned real or personal property which has been assigned to the district,
- proceeds from life insurance policies upon the death of a client, or
- recoveries received on a recurring basis, such as rentals or installment payments.

Purpose: these repayments are to be used to offset assistance or care previously granted to the AABD client.

Remarks: revenues collected are related to specific client or case.

A1809 Repayment of Family Assistance

This account would be credited with monies collected by the district for repayment of FA. These repayments could stem from:

- child support collections (monies collected by the Child Support Enforcement and Collection Unit from the absent parent),
- refunds from landlords to return security deposits when the client moves to another location or because of correction of overpayments to landlords due to client or agency error,
- repayments of public assistance from sale of client owned real or personal property assigned to the district,
- proceeds from a life insurance policy upon death of the client,
- recoveries received on a recurring basis such as rentals or installment payments,
- refunds from vendors for overpayments for goods or services provided to a public assistance client, or
- refunds from clients for overpayments made to them.

This account is debited with child support monies originally retained as repayment of assistance but which were later determined to be excess child support due to a district client. Excess child support payments are payments made to families representing collections greater than the court ordered support obligation and which remain undistributed after satisfaction of the current obligation and the lesser of all arrears or past assistance granted and distributed DSS.

Purpose: monies collected are applied directly against the specific client or case to reduce the amount of assistance granted previously to FA eligible clients.

Remarks: revenues are related to specific client or case.

A1811 Incentive Earnings

This type of revenue represents amounts paid to or retained by the county for the successful enforcement and collection of:

- Child support payments for both FA and non-FA cases
- Medical support enforcement obligations through the Child Support Enforcement Program
- SNAP program for Intentional Program Violation (IPV) claims and Inadvertent Household Error (IHE) claims

Purpose: this revenue is to financially encourage the district to pursue collection of child support, including medical support payments, and SNAP claims. Revenues received are in addition to the local share of the repayment of assistance for FA or MA.

The SNAP payments are 8.75% of the collections for Fraud cases and 5% of the collections for Household error cases. This is in addition to 50% Federal reimbursement of SNAP administrative cost.

Remarks: Child Support Enforcement Incentives are based on a total performance for a federal fiscal year in collecting FA and non-FA Child Support collections, and are not client or case specific.

Medical Support Enforcement incentives are a set percentage of the amount of the repayment, and is, therefore, client or case related.

SNAP incentives are based on set percentages of total IPV and Inadvertent Household Error (IHE) collections, and can be related to specific SNAP claims.

A1819 Repayment of Child Care

Record here the monies received by districts as a repayment or reduction of child care (foster care) expenditures. These repayments may be obtained from:

- child support enforcement collections on behalf of Title IV-E and non Title IV-E eligible children,
- refunds from foster care, adoption assistance, or KinGAP providers when there has been an overpayment,
- school aid payments made on behalf of Committee on Special Education (CSE) placements,
- Social Security survivor's benefits paid on behalf of foster care cases for the cost of care of the children, and
- other repayments of foster care, adoption assistance or KinGAP expenditures.

Purpose: monies that are collected are used to directly reduce or cancel prior child care expenditures.

Remarks: revenues are related to a specific client or case.

A1823 Repayment of Juvenile Delinquent Aid

These are funds collected by the district from parents or legal guardians as contributions toward the cost of care provided to JD/PINS children. These collections are made at the direction of the Family Court on behalf of JD/PINS who are not in receipt of Title IV-E assistance. Also included would be refunds from child care providers resulting from overpayments.

Purpose: Revenues collected from parents or legal guardians of JD/PINS children are used to reduce the local share or to correct overpayments of assistance.

Remarks: Revenues are related to specific clients.

A1829 Repayment of State Training School Expenses (OCFS DJJOY facilities)

These revenues are collected from the parents and/or legal guardians at the direction of Family Court as payments toward the cost of care provided to JD/PINS in state training schools.

Purpose: Revenues are used to offset local share of expenses for care of JD/PINS children in state training schools.

Remarks: Revenues offset the local share of costs for care of JD/PINS children in OCFS state training schools.

Repayments should be case/child specific.

A1830 Repayment of Adult Care, Public Institutions

Monies collected for the cost of care of adults in a public institution when care in a public home is determined to be the most suitable form of care. Available income, such as SSA checks, pension checks or income from the sale of assigned assets, will be applied against current operations and maintenance costs of the institution.

Purpose: monies collected are used to reduce the cost of care of adults in a public institution.

Remarks: revenues can be associated with specific client.

A1831 Repayment of Adult Care, Private Institution

These are monies collected by the districts to reduce the cost of adult care provided to a client in a private adult care institution. Available income, such as certain portions of SSA checks or pension checks, will be applied as a refund against the cost of care.

Purpose: monies collected are used to reduce the cost of adult care in a private institution.

Remarks: revenues are client or case related.

A1840 Repayment of Safety Net Assistance

Collection by the district of repayment of assistance for SN clients can result from:

- the liquidation of assigned assets of the client such as real property,
- proceeds from a life insurance policy upon death of client,
- recurring income from real or personal property,
- reimbursement from client's retroactive Supplemental Security Income (SSI) benefits (these SSI benefits are paid in a lump sum check that covers the period of time the recipient initially applied for SSI to the current period when the eligibility determination is finally made),
- child support collections from absent parents of children receiving SN, and
- refunds of overpayments made to a client or a vendor.

Purpose: The monies collected are used toward the reduction of SN previously granted.

Remarks: Revenue is directly related to specific client or case.

A1841 Repayment of Home Energy Assistance Program

This revenue represents amounts received by the district from authorized vendors to repay or reduce expenditures of HEAP which were originally made in error or were fraudulent. Also included in this account would be refunds from vendors of payments resulting from the client, with a credit balance, no longer being a customer of that vendor. Repayments from clients as a result of client fraud would also be recorded here.

Purpose: represents the amount collected from authorized vendors who have unused credit balances on clients' accounts or who have been issued a HEAP benefit erroneously.

Monies collected from clients who received HEAP benefits fraudulently.

Remarks: revenues are related to specific clients or cases. HEAP is not normally a recoverable form of assistance, so all repayments result from refunds unless fraud is involved.

A1842 Repayment of Emergency Aid for Adults

This account represents refunds to the district from clients for grants of assistance to aged, blind or disabled individuals given as emergency assistance for the replacement of a lost, stolen, or undeliverable federal SSI and/or state supplement check. These refunds repay assistance given to clients to meet emergency needs that, if not met, would endanger the health, safety, or welfare of the client. Such needs include clothing, furniture, food, fuel, and shelter.

Purpose: monies due the district for emergency assistance granted to eligible SSI clients when the original SSA check or replacement check is later received by the client. This may also include refunds from providers of services or goods to EAA cases.

Remarks: revenues are client specific. A client's eligibility is conditional upon the client signing a written agreement of repayment when the assistance is for replacement of an SSI check, and later the original check is either found or received by the client.

A1843 Repayment of Food Assistance Program

This account was formerly used to record credit amounts received from recipients of the FAP benefits. Please note, FAP no longer exists as of October 1, 2005.

Purpose: the purpose is to repay the district for FAP benefits inappropriately received either through fraud through client or district error.

Remarks: the revenue can be related to specific clients or cases.

A1850 Repayment of Public Facility for Children

This account designates repayments received by the district for the cost of care for children in a public facility. This revenue is a repayment of expenditures charged to appropriation account A6050 Public Facility for Children which may be a group home, public institution or shelter. These are not considered to be foster care repayments.

Purpose: monies are used to offset district child care expenses for children in a public facility.

Remarks: revenue is related to specific client or case.

A1855 Repayments of Day Care

This revenue represents the receipt of monies by the district for day care expenditures to offset the cost of Day Care. This revenue may be obtained through donated funds (public or private donated grants of money, property or services) or parental fees. (Parent fees are weekly amounts paid toward the cost of day care services, fees paid by the parent or caretaker relative based on the state approved Day Care Fee Schedule in effect). Also, refunds from providers or clients would be included for overpayments made to the providers. Record only monies received for day care expenditures if expenditures are made from the A6055 Appropriation expense account rather than the A6070 Appropriation expense account.

Purpose: this revenue offsets the cost of Day Care. The amount of assistance granted previously to clients should be reduced by any repayments and refunds.

Remarks: parent fees are case related. Refunds of overpayments are client or case related. Donated funds may not be case specific.

A1870 Repayment of Services for Recipients

This revenue represents funds collected by the district in the form of refunds and fees, for repayment of purchase of services provided for a services case. These repayments may also be made to correct overpayments including overpayments resulting from assistance paid pending a fair hearing decision.

Purpose: these repayments would reduce the amount on the record of assistance previously granted.

Remarks: revenues are related to a specific client or case.

A1880 Social Services Recovery Charges

This revenue constitutes collection of revenue by the district from persons, firms, or corporations for interest or other charges imposed because they illegally obtained district funds.

Purpose: to record interest and punitive damages paid which were imposed to discourage deliberate concealment of material facts or fraudulent schemes to illegally obtain district funds.

Remarks: revenues are related to specific fraud cases or court actions.

Other Subsidiary Revenue Accounts

The subsidiary revenue accounts on the following pages are recognized in the Uniform System of Accounts published by OSC. While these accounts may be commonly found within the county structure, not every district will have revenues that fall under these classifications.

A2310 Social Service Charges - Other Governments

Monies collected from other districts for their portion of the expenses of a service provided by the district on behalf of the other district.

Purpose: the purpose of this revenue is to recover the expenses of the service rendered on behalf of other districts.

Remarks: there could be a variety of situations whereby one district may incur expenses on the behalf of another district. Some situations may be related to specific cases. Others might be related to joint projects.

A2401 Interest and Earnings

This account should be used to record interest and earnings income from deposits or investments.

Purpose: revenue from interest and earnings should be separately accounted for through this account.

Remarks: if this account is used by a district, consideration should be given as to whether the revenue should be reported on any federal or state claims.

A2412 Rental Real Property - Other Governments

This account is used to record revenue collected from other governmental units as rental of real property owned by the district.

Purpose: this account is used when the district recovers the maintenance expenses associated with real property rented to other governmental units by a district.

Remarks: revenues offset the expenses of maintaining the space used by other governmental units.

A2450 Commissions

This revenue represents funds collected by the district from commissions on facilities placed in a district building (such as telephones and vending machines).

Purpose: this revenue is received as compensation for the use of the building's facilities.

Remarks: this is a general fund revenue account. Districts may have available services such as public telephones or vending machines for which they receive a portion of the income for these facilities as a commission.

A2701 Refunds of Prior Years Expenditures

The cancellation of checks issued in a prior year, which have not been cashed and for which duplicate checks have not been issued, are considered refunds from prior years expenditures. This account should also be used for refunds of expenditures from a vendor, insurance company, or other source, which pertain to expenditures made in prior years.

Included in this account would be substantial MMIS (downward) Rate Adjustments and substantial prosecutor fund collections. State Education Department payments of the state school aid local share for Special Education placements should also be reported in this account since these revenues are usually paid in a year subsequent to when the related expenditures were made.

Purpose: the reduction of expenditures related to prior years.

Remarks: usually, revenues to be designated as refunds of prior year's expenditures cannot be applied as a repayment of any type of assistance or care related.

A2705 Gifts and Donations

This account is used to record the receipt by the district of grants of money, property, or services which are:

- unrestricted (not earmarked for a particular individual or members of a particular organization),
- not reverted to the donor's facility or use, and
- federal funds are available for the service being funded.

Purpose: monies are used to reduce the state and local shares.

Remarks: revenues are not related to particular client or case.

A2770 Unclassified Revenues

This account is used for revenues collected by the district that cannot be identified or classified as revenues belonging to any other group. This account is used for other revenues that have not had an account code assigned by OSC. These should be itemized and explained in the account.

Purpose: monies collected are used to offset expenditures of the districts.

Remarks: revenues are not related to specific clients or cases.

Trust and Agency Accounts

Trust and agency fund accounts are provided for transactions relating to cash and other assets received or accepted in escrow by the county Fiscal Officer in his official capacity. These assets are to be held for trust for subsequent distributions, transmittal, or release to other governments, persons, or funds.

- TA200 Cash
- Debit with cash receipts, except for Court and Trust or Special Reserves.
- Credit with cash disbursements for authorized expenditures (or expenses), distributions, exchanges, and refunds of cash receipts.

TA49 Child Support Collections

This trust account is used to record child support collections transmitted to the county treasurer by the district pursuant to SSL §85, or by the family court or probation department pursuant to agreement.

- Credit the account with Title IV-D child support collections.
- Debit the account:
 - ◆ With pass-through payments to families (Option III of the Pass-Through Payment Entries)
 - ◆ With excess collections paid to families
 - ◆ With amount transferred to the general fund as repayment of assistance
 - ◆ With the amount of gross collections paid to other agencies
 - ◆ With the amount of child support due client - period of ineligibility payments to families

TA51 HHS Payments - SSI

- Credit this trust account with receipt of initial SSI payments from the Social Security Administration.
- Debit the account with amounts taken as repayment of interim assistance. The repayments would be transferred to the general fund revenue subsidiary account A1840, Repayments of Safety Net.

TA53 Social Services Trust

- Credit this account with the amounts received from the Commissioner representing monies received by him/her as guardian of a minor or monies to be held for some particular person or purpose.
- Debit this account with disbursements upon authorization by the Commissioner.

The detail of this account will be maintained by the district and should be reconciled at least monthly with the control account maintained by the fiscal officer. This trust account may be broken down into sub-accounts for recoveries, burial funds, representative payee accounts for adults, protective payee accounts for adults, representative payee account for foster care children, adult conservatorships, etc.

TA55 Infirmary Patients Fund

- Credit this account with receipts from the Commissioner representing monies received by him/her for patients in the county infirmary.
- Debit this account with disbursements authorized by the Commissioner.

The detail of this account will be maintained by the district and should be reconciled at least monthly with the control account maintained by the county fiscal officer.

TA56 State Training School (OCFS DJJOY facilities)

- Credit this account with amounts received as repayments of state training school maintenance expenses.
- Debit this account with amounts distributed to the general fund and New York State for their share of these receipts.

TA85 Other Funds

- Credit this account with client repayments of SNAP Claims Against Households.
- Credit this account with payments from coupon issuers for SNAP issuance liabilities.
- Debit with SNAP claim collections distributed to New York State, or to the general fund as incentives on the collections or as non-reimbursable refunds of district administrative expenses incurred as SNAP issuance liabilities.

General Ledger Accounts of the General Fund

General ledger accounts commonly used by districts are listed below.

Budgetary Accounts

- A510 Estimated Revenues
- A511 Appropriated Reserves
- A595 (or A599) Appropriated Fund Balance
- A960 Appropriations

Assets

- A200 Cash
- A210 Petty Cash
- A215 Departmental Cash
- A400 Due from State and Federal Social Services
- A420 Due from Other Social Services Districts
- A440 Due from Other Governments

Liabilities

- A610 Accrued Liabilities
- A631 Due to Other Governments
- A649 Due to Social Services Recipients

Fund Balance

- A821 Reserve for Encumbrances
- A909 Fund Balance (unreserved)

Expenditures and Encumbrances

- A521 Encumbrances
- A522 Expenditures (with various subsidiary accounts)

Revenue

- A691 Deferred Revenue
- A980 Revenues (with various subsidiary accounts)

Subsidiary Accounts for A522 Expenditures and A980 Revenues

Program	A522 Expenditures	A980 Revenues		
		Repayments & Other	State Aid	Federal Aid
Social Services Administration	A6010		A3610	A4610
Public Home	A6030	A1830	A3630	
Public Facilities for Child Day Care	A6050	A1850		
Day Care	A6055	A1855	A3655	
Services for Recipients	A6070	A1870	A3670	A4670
Medical Assistance	A6101	A1801	A3601	A4601
Medical Assistance (MMIS)	A6102		A3602	
Aged Blind & Disabled		A1803		
Incentive Earnings		A1811		
SNAP Administration				A4611
Special Needs (Family Homes)	A6106		A3606	
Family Assistance	A6109	A1809	A3609	A4609
Flexible Fund for Family Services				A4615
Local Administration Fund ¹			A3616	
Child Care	A6119	A1819	A3619	A4619
Juvenile Delinquent Care	A6123	A1823	A3623	
State Training School	A6129	A1829		
Adult Care Private Institution		A1831		
Safety Net	A6140	A1840	A3640	A4640
Home Energy Assistance Program	A6141	A1841		A4641
Emergency Assistance for Adults	A6142	A1842	A3642	
Burials ²		A1848		
Social Services Recovery		A1880		
Title IV-B Federal Funding				A4661
Services from Other DSS	A6191			
Social Service Charges - Other				A2310
Interest and Earnings				A2401
Rental Real Property - Other Commissions				A2450
Refunds of Prior Years Expenditures				A2701
Gifts and Donations				A2705
Unclassified Revenues				A2770
Other Social Services (specify)			A3689	A4689

1. Please note, funding has been shifted from LAF to FFFS with the enacted SFY 2009-10 budget.

2. Burial expenditures are made from either FA or SN appropriations.

Trust Accounts

Districts use the following trust accounts:

Assets

TA200 Cash

Fund Balances

TA49 Child Support Collections

TA51 HHS Payments - SSI

TA53 Social Services Trust

TA55 Infirmary Patients Fund

TA56 State Training School

TA85 Other Funds

Recoveries

Effective with the January 1987 claims, districts no longer submit recovery reports to the state with the exception of Aid to the Aged, Blind and Disabled (AABD) Recoveries (and recoveries of Assistance granted to Repatriated citizens). The districts continue to complete the recovery reports or approved local equivalents, and maintain them on file for audit purposes. The federal and state shares of recoveries would be repaid when the recoveries are added to refunds and reported on the respective reimbursement claims.

Sample Entries and Transactions

The following entries are illustrations of some common transactions that districts need to record.

Illustration of Budgetary Transactions in the General Fund

Example 1

	Debit	Credit
A510 Estimated Revenues	\$10,345,000	
A511 Appropriated Reserves	\$100,000	
A599 Appropriated Fund Balance	\$25,000	
A960 Appropriations		\$10,470,000

To record the General Fund budget adopted by the governing board.

Example 2

	Debit	Credit
A960 Appropriations	\$30,000	
A510 Estimated Revenue		\$30,000

To record a reduction in estimated revenues and appropriations when the local governing body determines that revenues will not be realized in the amount of the budget estimate.

Example 3

	Debit	Credit
A510 Estimated Revenues	\$15,000	
A960 Appropriations		\$15,000

To record an increase in appropriations and estimated revenues. (As an example, this would be done when the local board approved appropriations for a new district program starting up that is 100% reimbursable).

Example 4

	Debit	Credit
A960 Appropriations	\$10,455,000	
A510 Estimated Revenues		\$10,330,000
A511 Appropriated Reserves		\$100,000
A599 Appropriated Fund Balance		\$25,000

To close the budgetary accounts at the end of the fiscal year.

Illustration of Accounting Entries for District Programs

Example 1

	Debit	Credit
A522 Expenditures	\$3,500,000	
A6109 Family Assistance	\$2,000,000	
A6140 Safety Net	\$1,000,000	
A6010 Social Services Administration	\$500,000	
A200 Cash		\$3,500,000

To record expenditure for recurring public assistance grants and Administrative expenditures. (This example illustrates the use of both general ledger and subsidiary accounts).

Example 2

	Debit	Credit
A400 Due from State & Federal Social Services	\$1,850,000	
A980 Revenue		\$1,850,000
3609 State Aid for Family Assistance	\$250,000	
3610 State Aid for SS Administration	\$60,000	
3640 State Aid for Safety Net	\$500,000	
4609 Federal Aid for Family Assistance	\$40,000	
4610 Federal Aid for SS Administration	\$1,000,000	

To record revenues form State and Federal governments for public assistance and administrative expenditures claimed in the monthly claim package.

Example 3

	Debit	Credit
A200 Cash	\$250,000	
A400 Due from State and Federal Social Services		\$250,000

To record the settlement from the State and Federal governments of the reimbursement claimed.

Illustration of Accounting Entries for Temporary Assistance to Needy Families Related Program and Administrative Expenditures Paid with Flexible Fund for Family Services Funds

Example 1

	Debit	Credit
A522 Expenditures	\$16,000,000	
A6109 Family Assistance	\$16,000,000	
A200 Cash		\$16,000,000

To record EAF Services / EAF JD/PINS, EAF Child Welfare, and any TANF program expenditures whose federal share is paid with FFFS funds.

Example 2

	Debit	Credit
A522 Expenditures	\$9,000,000	
A6010 Administration	\$9,000,000	
A200 Cash		\$9,000,000

To record EAF and TANF Administrative expenditures whose federal share is paid with FFFS funds.

Example 3

	Debit	Credit
A400 Due from State & Federal Social Services	\$25,000,000	
A980 Revenue		\$25,000,000
A4615 Federal Aid for FFFS	\$25,000,000	

To record FFFS revenue for TANF related program and administrative expenditures paid with FFFS funds.

Note: FFFS funds are set monthly payments. Expenditures may be more or less than the monthly payment. A400 amounts may vary depending on district percentages for federal and state shares.

Illustration of Accounting Entries for Medicaid Management Information System Expenditures

	Debit	Credit
A522 Expenditures	\$100,000	
A6102.4 Medical Assistance (MMIS)	\$100,000	
A200 Cash		\$100,000

To record the local share of Medicaid expenditures paid through MMIS.

The above type of entry is made beginning with MA (Medicaid) checks released on January 24, 2001 (MMIS Cycle 1220). Districts are required to pay their share of Medicaid expenditures incurred by the state through electronic funds transfer (EFT) procedures. These procedures are described in an October 27, 2000 letter to districts from Nicholas Meister, of the NYS Department of Health.

	Debit	Credit
A522 Expenditures	\$300,000	
A6102.4 Medical Assistance (MMIS)	\$300,000	
A601 Accrued Liability		\$300,000

Illustration of Accounting Entries for Pass-Through Payments

There are three different methods of recording the transactions related to Child Support pass-through payments.

Illustration of Option 1 Utilizing appropriation expense and repayment accounts in the General Fund

Step 1

	Debit	Credit
A200 Cash	\$500,000	
A980 Revenue		\$500,000
1809 Repayment of Family Assistance	\$438,000	
1840 Repayment of Safety Net	\$2,000	
1811 Incentive Earnings	\$60,000	

To record distribution of Child Support collections to the general fund. (This distribution fund is for pass-through payments to be made to families).

Step 2

	Debit	Credit
A522 Expenditures	\$151,000	
6109 Family Assistance	\$150,000	

6140 Safety Net	\$1,000	
A200 Cash		\$151,000

To record distributions of pass-through payments to families.

Step 3

		Debit	Credit
A980 Revenues		\$151,000	
1809 Repayment of Family Assistance	\$150,000		
1840 Repayment of Safety Net	\$1,000		
A522 Expenditures			\$151,000
6109 Family Assistance	\$150,000		
6140 Safety Net	\$1,000		

To adjust the revenue and appropriation account after the pass-through payments were made so that these accounts are not overstated.

Illustration of Option 2 utilizing a liability account in the general fund

Step 1

		Debit	Credit
A200 Cash		\$151,000	
A649 Due to Social Services Recipients			\$151,000

To record the amount of pass-through payments to be made from the general fund.

Step 2

		Debit	Credit
A649 Due to Social Services Recipients		\$151,000	
A200 Cash			\$151,000

To record the distribution of pass-through payments to families.

Or

		Debit	Credit
A522 Expenditures		\$151,000	
6109 Family Assistance	\$150,000		
6140 Safety Net	\$1,000		
A200 Cash			\$151,000

To record the distributions of pass-through payments to families.

If payments are made for the appropriation expense account rather than the liability account, then a monthly adjusting entry is also required.

		Debit	Credit
A649 Due to Social Services Recipients		\$151,000	
A522 Expenditures			\$151,000
6109 Family Assistance	\$150,000		
6140 Safety Net	\$1,000		

To adjust the appropriate expense accounts and the liability accounts so they are not overstated.

Illustration of Option 3 Utilizing the TA49 Trust Account

Step 1

	Debit	Credit
TA200 Cash	\$500,000	
TA49 Child Support Collections		\$500,000

To record the receipt of Child Support collections before the distribution of repayments to the general fund and pass-through payments to families are made.

Step 2

	Debit	Credit
TA49 Child Support Collections	\$151,000	
TA200 Cash		\$151,000

To record distributions of pass-through payments to families.

Illustration of Accounting Entries for Union Dues

The following are recommended accounting entries for Union Dues for Child Care. Note that claiming will be at the gross amount of the check. Union dues are deducted during check production. The check production reports produced from BPR 26, Request to Pay Selected Vouchers, displays the total of union dues deducted with the label “Union Dues Payable”. Union dues payable should be recorded as a current liability; payment of the deducted dues to the union will offset this liability. The following are examples of suggested accounting entries to record the deduction, adjustment and payment of union dues.

Illustration of Entries to Record Union Dues Deduction

	Debit	Credit
A522 Expenditures	\$444,694	
6055 Day Care	\$15,599	
6070 Services for Recipients	\$3,147	
6109 Family Assistance	\$235,509	
6140 Safety Net	\$190,439	
A688 Other Liabilities (Union Dues Payable)		\$545
A200 Cash		\$444,149

Reference: LIVC2060 Services and Non-Services Indirect Payment Abstract

Illustration of Entries to Record Union Dues Adjustment

Voiding and cancellation of a provider check will require the following entry:

	Debit	Credit
A200 Cash	\$21,966	
A688 Other Liabilities (Union Dues Payable)	\$29	
A522 Expenditures		\$21,995
6055 Day Care	\$2,106	
6070 Services for Recipients	\$573	
6109 Family Assistance	\$16,169	
6140 Safety Net	\$3,147	

Reference: BPR 41 - Services and Non-Services Indirect Check Cancellation Abstract

Illustration of Entries to Record Union Dues Payment

	Debit	Credit
A688 Other Liabilities (Union Dues Payable)	\$516	
A200 Cash		\$516

Reference: BPR 38 - LIV2060 Union Check Indirect Payment Abstract

It is recommended that the payment to the Union be made at the end of each month after first requesting BPR 41 and processing adjustments. Unlike the voiding or cancellation of a provider check, void or cancellation of a Union check (BPR 38) will require the user to issue a replacement check.

Recovery Transactions

The following entries may be used to record recovery transactions.

An Illustration of a Recovery (other than for AABD)

	Debit	Credit
TA200 Cash	\$1,000	
TA53 Social Services Trust		\$1,000

To record the recovery collection of FA when received by the district.

When the recovery report is completed, the following entries are made:

Step 1

	Debit	Credit
TA53 Social Services Trust	\$1,000	
TA200 Cash		\$1,000

This is to remove the total recovery from the trust fund.

Step 2

	Debit	Credit
A200 Cash	\$1,000	
A980 Revenues		\$1,000
1809 Repayment of Family Assistance	\$1,000	

This is to record the deposit of these funds into the general fund, and also to record the repayment as a revenue.

An AABD Recovery

If this case had been an AABD recovery, the district would have filed a recovery report with the State. The state will take the repayment of the Federal and State shares of this recovery as bottom-line adjustments on the Federal and State RF-2 settlements. The district may use the following entries to record this transaction.

Step 1

	Debit	Credit
TA200 Cash	\$1,000	
TA53 Social Services Trust		\$1,000

To record collection of \$1,000 from Mary Doe Estate (former AABD client).

When the district receives the RF-2 Federal Settlement, a notice of \$500* ($\$1,000 \times .50\%$) is shown as a bottom line deduction for the Mary Doe recovery. In a similar fashion, the RF-2 State Settlement notice shows a \$250* ($\$1,000 \times .25\%$) bottom line deduction for the Mary Doe recovery.

*Note: Shares have been simplified. AABD shares percentages have been assigned each district and may be found in the [FRM Volume 2](#), Chapter 8.

Step 2

	Debit	Credit
TA53 Social Services Trust	\$1,000	
TA200 Cash		\$1,000

To close Trust Account for Mary Doe Recovery. This step is done to remove the total recovery from the trust fund.

Step 3a

	Debit	Credit
A200 Cash	\$1,000	
A400 Due From State and Federal Social Services		\$750
A980 Revenues		\$250
1803 Repayment of AABD	\$250	

To record the deposit of these funds into a general fund.

Step 3b

	Debit	Credit
A200 Cash	\$15,000	
A400 Due From State and Federal Social Services		\$15,000

To record settlement of the claim of \$15,000 with the adjustment for the interception of the Federal and State shares of the AABD recovery from the settlement. This assumes there were no other bottom line adjustments.

Note: As a practical matter, these two entries (3a & b) are usually made as one compound entry.

Reconciliation of Accounts

It is important for control and budgetary purpose that the districts on a regular basis reconcile their bank accounts. To achieve a maximum of internal control, these bank reconciliations should be prepared by an employee who does not engage in or record bank transactions.

These bank reconciliations are a comparison of what the district's records show and what is shown on the bank's records and, therefore, are done in two parts.

The first part involves taking the bank balance as shown on the bank statement. Then add any deposits or other additions made by the district not shown on the statement. Next add any bank errors in favor of the district, and deduct all outstanding (uncashed) checks and any bank errors in favor of the banks. The result is the adjusted bank balance.

The second part involves taking the balance as shown on the district's books and adding any additions made by the banks not shown on the books (such as interest credited to the bank account by the bank) and any booking errors (i.e., a check recorded for higher amount than written) and deducting any deductions made by the bank not shown on the books (such as bank service charges and returned checks) and any banking errors (i.e., a check recorded for a lower amount than written). The result would be the adjusted book balance. This result should match the adjusted bank balance of part one above.

Automated Support Collection Unit Checking Account

The Support Collection Unit in each district is required to maintain a checking account to make disbursements of child support collected.

Child Support collections are deposited into this checking account. This account is used to make payments made to distribute the collections as repayment of assistance, pass-through payments, incentive payments, payments to non-FA families and payments to other districts and states for whom support collections were made on their behalf.

It is important that this account be reconciled on a monthly basis. As child support collections are deposited into this account, there may be returned checks for insufficient funds. There can also be items that were listed as paid in the district records, but have not actually been disbursed and, therefore, do not appear on the bank statement.

Commissioner's Revolving Account

Districts may, under SSL 84, establish a Commissioner's revolving account. From this account payments may be made for protective payees' needs, emergency payments for families or persons, for items like food, shelter, energy costs, travel expenditures and other expenditures for which payment must be made promptly. This amount is established to cover situations when normal payment channels would delay payments too long.

This account can be used to make payments for protective payees with reimbursement coming from these clients' trust accounts.

This bank account should be reconciled on a monthly basis with the expenditures being charged to the proper appropriations and the fund replenished from the appropriate trust or general fund.

Petty Cash

This account is similar to the commissioner's revolving account, but generally is intended to pay out small items only such as minor purchases of office supplies, photocopies, etc., on a daily basis.

This account should be reconciled on a monthly basis with the expenditures being charged to the proper appropriations and the fund replenished.

Control and Recording of Cash Received

Receipts of public funds in a district (whether from refunds, recoveries, financial management situations, for trust accounts, or from other sources) should be safeguarded. Such funds must be accounted for to local, state and federal governments, as well as the clients, or their estates, in the case of certain recoveries or trust funds. Listed below are some standards of a sound system for handling cash receipts.

Cash receipts in a district should be entrusted to a single bonded cashier, with a bonded alternate to assume the duties of the cashier in his or her absence.

Formal receipts bearing the imprint of the name of the district should be issued to all persons making payments to a district, especially when such payments are made by cash. Receipts should be printed in triplicate, pre-numbered by the printer, and bound in receipt books. The numbers should be continued serially from the first book to the last. The original, which is given to the payer, should be perforated for removal. One copy should remain in the book while the other is used for posting purposes. These books should be assigned to the cashier as needed. Receipt books should be kept under secured lock and key. An adequate record must be maintained by a responsible person of all receipt books issued, showing the first and last receipt numbers of the books, to whom they are issued, and the date issued. Each completed book should be returned before a replacement book is released, and any staff member who leaves the employment of the agency should be required to return the uncompleted book in their possession.

All cash received should be recorded in a cash receipts journal by an employee of the Accounting section. For internal control purposes, this employee should be some person other than the designated cashier. It is recommended that the cash receipts journal be designed to provide for recording all collections received regardless of their nature. All cash receipts should be entered daily in consecutive receipt number order. Columns (or fields) should be provided to distribute the receipts according to the proper revenue and trust fund accounts to facilitate posting to revenue and trust fund ledgers.

The cashier should stamp, "for deposit only" on all checks as soon as they are received. A receipt should be given for all currency received as soon as it is received, and all receipts should be entered into the cash receipts book on the day they are received.

Funds which are received by the district should be turned over to the county fiscal officer in accordance with local fiscal procedures. If these procedures require these collections to be turned over to the county fiscal officer on a monthly basis, the district should deposit, on a daily basis, each day's receipts. These receipts should be deposited into the district's temporary holding account set up for this purpose. At the end of the month, the district should withdraw these funds by check payable to the county fiscal officer. This check should be accompanied by enough detailed information as the source or purpose of the funds as the fiscal officer may require, to properly account for these funds in his/her records. The fiscal officer will then deposit these receipts in either the general fund general ledger accounts or the county's trust and agency accounts, whichever is appropriate.

Check Cancellations and Refunds

The following section explains the policy for recognizing and reporting refunds and cancellations.

Reporting Cancellations

Uniform Commercial Code (UCC) Regulation specifies that banks have no obligation to pay checks which have not cleared through the bank within 6 months from the date of issue. These checks should be reported by districts as cancellations. These cancellations should be on the roll or schedule for the first month following expiration of the 6 month period. For example, a check written on May 1st that has not been cleared (cashed) by November 1st, by the bank it is drawn upon, should be reported as a cancellation on the December payment roll or claims schedule. This is intended to prevent sizable sums of money from just remaining idle and public assistance expenditures from being overstated.

Checks to clients or vendors which are not released should be voided as soon as possible. This should be done within thirty days of the check date.

Claim Implications

To fulfill the requirement of reporting the cancellation of checks outstanding more than 6 months, the districts should review each bank statement to determine those checks outstanding for 5 months. This should be done so that the following month's bank statement can be quickly examined for those checks so that they can be promptly canceled and reported on the appropriate roll or schedule.

Refunds

Refunds of assistance and care expenditures are defined as monies repaid to the district to cancel or reduce specific items of assistance appearing on a previous or current payment roll. Current contributions received by a district for a client which were not reflected in the budget computation of a grant to or for a client shall also be defined as a refund. Refunds of assistance and care expenditures are not credited to the appropriation expense account, but are instead recorded as revenues by crediting them to the appropriate repayment accounts.

Generally, the only refunds of expenditures for districts that are credited to the appropriation expense accounts are refunds of administrative costs which would be credited to the A522 General Ledger account and the A6010 subsidiary account.

Settlements

The settlement operation between OTDA and the districts is most simply described as a reimbursement process. As an illustration, those claiming packages that are settled monthly are handled generally in the following basic components:

- Districts submit required claims in support of monthly expenditures before the end of the subsequent month and the total reimbursement claimed would be a debit to the A-400 account.
- Statewide expenditure data is compiled and prepared for payment.
- Three months later, a settlement is made with the district and payment vouchers are created to remit payment (for example; January claim paid in April). The receipt would be a credit to the A-400 account. It should be noted that any payments are dependent upon the availability of federal and state funds.

The following list details the various state and federal claim packages, indicating when settlement payments are usually made. Settlements are planned to occur three months after the month of the claim for which reimbursement is made.

RF-2 (LDSS-1272) Monthly Statement of Assistance Expenditures and Claims for Federal and State Aid

Program	State Settlement	Federal Settlement
Family Assistance	Monthly	Monthly
EAA Assistance	Monthly	N/A
Guide Dogs	Monthly	N/A
Safety Net	Monthly	N/A
Adult Care	Monthly	N/A
Special Needs	Monthly	N/A
SCHIP Services	Monthly	Monthly
MA	Monthly	Monthly
Day Care - 100%	N/A	Monthly
Day Care - 75%	Monthly	N/A
Adoption Subsidies	Monthly	Monthly
Foster Care Services	Monthly	Monthly
FNP Services	Monthly	N/A
EAF	Monthly	Monthly
Contract Services	N/A	FFFS
Title XX Services	Monthly	Monthly
Title XX under 200%	Monthly	Monthly

RF-2A (LDSS-1272A) Monthly Statement of Administrative Expenditures Federal and State Aid

Program	State Settlement	Federal Settlement
Public Assistance Administration	N/A	FFFS
MA Administration	Monthly	Monthly
State Children's Health Insurance Plus	Monthly	Monthly
Working Disabled Buy-In Program	Monthly	Monthly
Child Support Administration	N/A	Monthly
TANF Employment Administration	N/A	FFFS
USDA SNAP Administration	N/A	Monthly
SNAP Employment and Training	N/A	Monthly
USDA SNAP Fraud & Abuse	N/A	Monthly
Training Cap ¹	Monthly	N/A
FNP Employment Program	N/A	N/A
NR Admin and FNP/NR Central Services	N/A	N/A
Child Care Block Grant Admin	Monthly	Monthly
Family Type Homes Adults Admin	Monthly	N/A
EAF Child Preventive and Protective	N/A	Monthly
EAF Foster Care	N/A	Monthly
EAF Services (All Other)	N/A	Monthly
Title XX Regular Services	N/A	Monthly
Title XX Child Welfare Services	N/A	Monthly
Title XX Services under 200%	N/A	Monthly
IV-E Protective Administration	Annually	N/A
IV-E Foster Care Administration	N/A	Monthly
IV-E Adoption Administration	Monthly	Monthly
IV-E Kinship Guardianship Admin	N/A	Monthly
TANF Funded Services Admin	N/A	FFFS

1. There is a state share administrative training reimbursement cost cap with three exceptions. State share reimbursement for training amounts allocated to the Child Care Block Grant program, the SNAP Employment and Training program and the MA Training program are not included in the training cost caps.

Other Monthly Statement of Administrative Expenditures Federal and State Aid

Claim Package	State	Settled	Federal	Settled
RF-3 (LDSS-843) Adjustment Claim for Additional State Aid on Expenditures	State Funds Only	Quarterly Mental Hygiene is not Settled	N/A	N/A
RF-4 (LDSS-3871) Independent Living Program for Foster Care Children	RTA and CW Funds	Periodically		Annually
RF-6 (LDSS-1047) Monthly Claim for Reimbursement Assistance to Resettled Refugees	N/A	N/A	Federal Funds Only	Quarterly
RF-7 (LDSS-931) Claim for Reimbursement - Assistance for U.S. Citizens Returned from Foreign Countries	N/A	N/A	Federal Funds Only	No Advances Paid when funds are available
RF-8 (LDSS-3551) Monthly Statement of Expenditures and Claims for the Home Energy Assistance Program	N/A	N/A	Federal Funds Only	Settled 6 months after the claim with the final settlement made the January after the year is over
RF-9 (LDSS-3580) Computation and Claim for Additional State Reimbursement for Medical Assistance Under Long Term Care and Presumptive Eligibility	N/A	Not settled, but is used by DOH in their annual local share cap reconciliation	N/A	N/A
RF-17 (LDSS-4975) Monthly statement of Special Project Claims Federal and State Aid		Quarterly		Quarterly

Mentally Disabled

The districts receive a quarterly payment from State funds for Medicaid Long Term Mentally Disabled Relief.

Claims Control

The districts are required to maintain a claims register to track claims, advances received, settlements, and adjustments made for those claims.

A suggested method of setting up and maintaining a claims register is discussed in detail in [Chapter 6](#) of this manual.

The purpose of maintaining this register is for the district to determine if all of their submitted claims have been settled. Please note that programs such as FFFS and the Foster Care Block Grant are paid based on allocations rather than claims. If the district discovers that a claim appears to be unsettled for an unusually extensive period of time (i.e., the July 2000 RF-2 claim is still open in March of 2001), an inquiry by letter should be made to the State asking for a confirmation/review of the outstanding reimbursement due the county.

This inquiry should contain:

- the month of the claim
- the date the claim was submitted
- the program involved
- the dollar value of the claim

Enclosing a photo-copy of claim in question will enable us to respond more quickly.

This letter should be submitted to:

Chief Accountant
New York State Office of Temporary and Disability Assistance
Bureau of Financial Services
40 North Pearl Street, 14th Floor
Albany, NY 12243

Chapter 3: Welfare Management System and the Benefit Issuance and Control Subsystem

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Welfare Management System

The Welfare Management System (WMS) is a management information system developed to improve the administration and control of social services district's (district) social services programs based on New York State Social Services Law §21 and 18 NYCRR Part 655. WMS reflects changes in the rules and regulations that affect social services programs and has the capacity to predict the impact of proposed changes. Districts use WMS and the data within it to provide better services to their clients, however, it cannot replace individual judgments and decisions a worker must make.

WMS performs the following functions:

- Collects, stores, validates, and processes basic demographic and eligibility data
- Calculates assistance to eligible clients
- Produces statistical and management reports
- Detects clients already receiving assistance
- Implements system controls and checks
- Performs client eligibility determination and processing functions for Public Assistance (PA), Medical Assistance (MA), Supplemental Nutrition Assistance Program (SNAP), and Services
- Interfaces with other state information systems, such as the Child Support Management System, Medicaid Management Information System, Wage Reporting System, and Unemployment Issuance Benefit System

By performing these functions, WMS ensures the maximum funds will be available for social service programs by yielding the following results:

- Reduction in mismanagement, fraud, costs, and duplicate payments to eligible clients
- Protection of client confidentiality
- Maintenance of accurate data
- Increase in compliance with federal regulations
- Standardization of definitions and uses of services
- Uniform application of program standards
- Enforcement and validation of categorical and financial policies and regulations

Districts are responsible for the collection of accurate and current demographic and eligibility information specified by NYS in the New York State Application for Certain Benefits and Services (LDSS-2921) or other equivalent forms approved by the State.

Within WMS there is the Automated Budgeting and Eligibility Logic (ABEL) subsystem. ABEL was designed to help Income Maintenance and Eligibility workers in completing PA and SNAP budget calculations. The data collected for the PA or SNAP budget is placed into WMS through the WMS computer using the ABEL logic codes. The computer performs the arithmetic calculation, applies appropriate tables and schedules and ensures that specific program and categorical requirements are met in order to produce an accurate budget.

The Application Turnaround Document (APP-TAD) is the full data entry document which is used at the time of application to determine eligibility for PA and/or SNAP. The Certification Guide (LDSS-3570) is used at this time for the collection of data needed to complete the APP-TAD. At recertification, the undercare maintenance worker uses the Recertification Guide to obtain information to recalculate the ABEL budget to continue or re-establish eligibility.

Authorizations

Non-Services

New York City uses the LDSS-3517 authorization form and districts other than New York City use the LDSS-3209 authorization form to authorize PA, MA and SNAP benefits. The following types of authorizations are made:

- Recurring assistance (cash grants, vouchers, SNAP benefits, or MA)
- Emergency assistance
- Interim or “once only” assistance
- Changes of grants
- Suspension of assistance
- Discontinuance of assistance
- Transmission of changes in identification information such as:
 - ◆ Name
 - ◆ Address
 - ◆ Family composition
- Transmission of changing eligibility information such as:
 - ◆ Date of death
 - ◆ Limitations on assistance

Authorizations are either a two-part or four-part (at the district’s option) computer printed document produced by WMS in the district. The first part (copy #1), after being signed by authorized individuals, is sent to accounting to initiate payments of benefits for the case. It is retained there for audit purposes.

Copy two, the Authorization Change Form (ACF), is the Turnaround copy of the Authorization. This copy is retained by the Income Maintenance/eligibility worker and is used to indicate subsequent changes to the case. The distribution and use of copies 3 and 4 are at the district’s option.

When a client applies for PA, MA and/or SNAP benefits, a common application form (LDSS-2921) is completed. After the applicant completes the Common Application, the application is registered on WMS. The system produces a clearance report and an Application Turnaround Document (APP-TAD). After reviewing the Clearance Report and the Application, the worker interviews the client by completing the Certification Guide (LDSS-3570). After completing an ABEL budget and determining the case disposition, the worker notes further pertinent information on the APP-TAD.

The eligibility worker completes the APP-TAD form with the:

- client's Social Security Number
- the Client's Identification Number (CIN)
- employment status
- MA information, and
- payment lines for authorization of a cash grant and/or SNAP benefits based on the information in the ABEL calculated budget.

When the information on the APP-TAD is processed on WMS and results in error-free data entry, an authorization form is produced by WMS in the district.

Format of the LDSS-3209 Non-Services Authorization Form

The LDSS-3209 non-services authorization is a four-part document with nine numbered sections. The face of the non-services authorization form is divided into sections numbered 1-7, and 9. A portion of Section 7 and Section 8 appear on the reverse side of the form. These sections correspond to data entry screens on the terminal.

Section 1 contains case data such as authorization number, case number, case type, case status, case name, address, case reason code, transaction type, transaction date, and more. Note: several new fields were added to Section 1 and TOP and MLR fields were removed from Section 1 for Rev 5/11 of the LDSS-3209.

Section 2 contains identifying information about individuals associated with the case such as name, social security number, marital status, client ID, sex and date of birth.

Section 3 contains additional individual information such as relationship code, employability code, categorical code, individual reason code, state/federal charge code, veteran status, race, mother's line number, sanction code, and more.

Section 4 contains alien information including the alien's name, alien number, date of entry into U.S., Special Population indicator, and Third Party Health Insurance indicator. Note: Uniq Pop, Res Agcy and Nation fields have been removed from Section 4 for Rev 5/11 of the LDSS-3209.

Section 5 identifies individual status, PA/MA individual effective date, FS individual effective date, MA information and Automated Finger Imaging information.

Section 6 and 9 are important to accounting staff. Section six contains payment line information for PA, MA and SNAP. Section nine contains non-services payment line information for Child Care. Section 6 and 9 consist of several common data elements. Payment line codes indicate to accounting staff:

- The purpose of a payment
- The amount of a payment
- Whether the payment is recurring or single issue
- Who the payment is for
- Period of time covered by the payment

- How the payment is to be channeled to its proper destinations (for example mail, agency pick-up)

Recoupment of PA and SNAP grant information and Energy Restriction information is also reported in Section 6.

Section 7 indicates any associated name(s) or addresses for the case.

Section 8 is free section for district use. The information will be found on the reverse side of the ACF.

Examples of the authorization forms and typical payment lines are illustrated in [Fiscal Reference Manual \(FRM\) Volume 2](#), Chapter 1.

Signature Requirement

A valid LDSS-3209 authorization should be signed by the worker who prepared the authorization and the authorizing supervisor who received and approved it. The LDSS-3209 becomes the official authorization once it is signed by the supervisor. Generally, both signatures are required. An alternate procedure may exist, however, in a state approved case supervisory review county where the supervisor reviews a sample of LDSS-3209s. A case supervisory review strategy minimally requires all supervisor-reviewed LDSS-3209 authorizations be signed by the supervisor. All LDSS-3209 authorizations have to be signed by the worker. Once signed, the LDSS-3209 authorization is forwarded to a data entry worker for system entry. For the Mass Reauthorization, the LDSS-3209 is not produced. The eligible lists produced as a result of the mass rebudget/reauthorizations are to be used as the mass authorization document. These lists should be reviewed, signed and retained in accounting for audit purposes.

Districts have the flexibility to develop supervisory review approval strategies relevant to their caseload characteristics and staffing structures as a result of a regulatory change defined in Office regulation 351.7. The detail of this change to the supervisory review approval process is contained in OTDA 99-ADM-4.

Districts have the option of implementing district specific supervisory review on all, targeted, or a random sampling of PA or SNAP cases. Districts which elect not to require their supervisors to review 100% of the PA or SNAP cases, have the option (with an approved plan) of implementing a district specific method of review to ensure that cases are processed properly and that corrective action measures are instituted.

Supervisory review plans should be submitted to the Center for Employment and Economic Supports as outlined in OTDA 99-ADM-4.

Document Flow and the Signature Process

There are variations among the districts as to when the authorization is signed and data entered into the WMS system. The two major methods are commonly referred to as the “clean” copy method and the “dirty” copy method.

The “Clean” Copy Method

In the “clean” copy method, the Income Maintenance/Eligibility Worker uses the turnaround document ACF to make any necessary changes in PA, SNAP benefits, MA eligibility, household composition, client information or recertification. Once the Social Welfare Examiner and Supervisor sign the turnaround document, it is entered into the system. When it is accepted, a new system-generated LDSS-3209 Authorization is produced. This authorization is referred to as a “clean copy” authorization.

In Benefit Issuance and Control Subsystem (BICS) districts, which is the state's automated payment and issuance system, a LDSS-3209 will be produced by BICS the next work day providing data is entered successfully passed WMS and BICS edits.

Once the new LDSS-3209 Authorization is generated, it is forwarded to the appropriate examiner who initiated the change. The examiner compares data on the system-generated LDSS-3209 to the changes made on the previous version to ensure that all data were correctly entered. The examiner and the supervisor then sign copy 1 of the new authorization (the "clean copy") which is forwarded to the Accounting Office to initiate payment of benefits for the case.

Copy 1 is retained in accounting for audit purposes. The new ACF is kept in the client's case file for use in making future changes for that case. This copy should not be signed until the next change is initiated.

Input Document Approach ("Dirty" Copy)

The ACF with the handwritten changes is referred to as the "dirty copy authorization." Once the information is entered into WMS, the ACF is forwarded to the Accounting unit to initiate payment of benefits.

In BICS districts or those districts using their own local data processing system to receive information from WMS (LDF districts), a new (current) LDSS-3209 is system-generated the next workday and forwarded to the accounting unit. A review of the handwritten items on the turnaround document is made against the system-generated LDSS-3209. If both agree, the system-generated LDSS-3209 (with all copies intact) is forwarded to the worker. The current Authorization is placed in the client's case file to be used for further changes. This version is not signed until a change has been initiated on this case.

Emergency Benefits

When the overnight time frames do not accommodate a client's dire need for immediate check/SNAP benefit issuance, the workers can initiate a WMS transaction authorizing a manual issuance or an on-line SNAP benefit.

For accounting to prepare a check/SNAP benefit immediately, a signed authorization must be transmitted to accounting before the system-generated LDSS-3209 is produced through BICS. The authorization should be produced on-line from WMS entered data which has not gone through local data feedback editing. It can also be a handwritten or typed LDSS-3209. The worker should have completed Section 6/9 of the LDSS-3209 with the payment line to include the manual check/SNAP benefit number. Once the completed authorization is received by accounting, a manual check/SNAP benefit can be prepared and registered through the BICS Accounts function by the designated person in accounting. The registration of the manual issue ensures that the WMS transaction, which updates the BICS database, corresponds to the actual check or SNAP benefit issued.

If a hand-written or typed authorization is used to issue the benefits, then the authorization must now be entered into WMS. The following day, if the transaction passed the BICS edit, a LDSS-3209 will be produced. The system-generated authorization should be attached to the corresponding manually prepared authorization.

Mass Reauthorizations

The Mass Reauthorization (MRA) is an automated function of ABEL that is activated when a common factor of the eligibility process impacts the eligibility or benefit level of cases in several districts. These situations occur regularly for IV-D pass-through payments, PA, SNAP and HEAP program changes.

Through the Welfare Management System (WMS), eligible lists are produced as a result of mass rebudget/reauthorizations (mrb/a). Districts must use this mass authorization list as the authorization document.

The requirement for the use of the mass authorization list as the mass authorization document is to review and sign the mass listing and retain it in accounting for audit purposes. The mass authorization listing for HEAP only contains the case number of the applicant/recipient, case name, case address and the payment line as written on the issuing authorization. All other mass authorizations contain the case name, case number, old deficit, new deficit, the total change for PA, the old entitlement, new entitlement, and total change for SNAP benefits. The appropriate person should carefully review this information before the supervisor signs the mass listing.

Services

When a client applies for Services, a New York State Application for Certain Benefits and Services (LDSS-2921), or other equivalent form approved by the State is completed and registered on WMS. The system produces a clearance report and an Services Financial Eligibility Display/Turnaround document (SFED/T).

The district representative reviews the SFED/T, used to develop a Services Plan indicating the following:

- Primary recipients
- Direct services
- Purchased services to be authorized

When the information on the SFED/T is successfully processed on WMS, Services Authorization Form LDSS-2970) is produced for use by all districts for authorizing to eligible individuals and families the following services:

- Purchase of Services (POS) for child care, foster care, adoption, kinship guardianship institutional care, protective, guardianship and preventive care
- Change individual demographic data
- Change eligibility due to changes in income data
- Change POS
- Discontinue services
- Change direct services
- Reauthorization at recertification

Services authorizations are a three-page document. The first page is a record of case information divided into four areas and reviewed by the district representative. The second page of services authorizations is the ACF, a copy of the authorization retained by the district and used to indicate

subsequent changes to the case. The third page is a copy of the first page and is retained in the case record.

Services Authorization in Benefit Issuance and Control Subsystem Districts

In BICS districts, the accounting units may receive either the WMS input document or the WMS generated LDSS-2970 as the authorizing document. It is strongly recommended, however, that the WMS generated LDSS-2970 be used as the authorizing document.

After data entry the WMS generated Authorization would be held and matched against the BICS produced Unsatisfactory Report. If the LDSS-2970 authorization is error-free, it should be distributed to the Worker and Supervisor for signature and then forwarded to Accounting. If the LDSS-2970 did not pass the BICS edits, it should be attached to the Unsatisfactory Report and returned to the Worker for correction.

As an alternative method, the input document (Previous LDSS-2970) is a handwritten turnaround document that may be used as the authorization. After WMS data entry, the input document is forwarded to accounting. The following day, a review of the handwritten changes are made against the BICS produced LDSS-2970 (current) authorization. If there are discrepancies, both the handwritten and BICS produced LDSS-2970 are returned to the worker for correction. If the two documents agree, the accounting unit should retain the original (previous) LDSS-2970 and forward the BICS produced LDSS-2970 to the worker to be used as the input document for the next change. This copy should not be signed until a change is necessary.

Non-Welfare Management System Manual Authorizations

In very rare instances, due to system limitations, some payments to a client cannot be authorized through WMS. This sometimes occurs when payments are issued for a demonstration project program or an optional program that is not currently supported by WMS or for a program that is initiated by another agency rather than the State.

These issuances will be authorized using the applicable State prescribed form, LDSS-3209 for non-services or LDSS-2970 for Services. The authorization should be hand-written by the worker and should be distinguished from the WMS manual issuance authorization. Both the worker and supervisor must sign the authorization before transmitting it to accounting. Once this completed Authorization is received in accounting, a check can be prepared. The authorization is logged in and filed in accounting for audit purposes. All payment documentation must be prepared manually such as issuance rolls, cash disbursement journals and records of assistance.

However, without prior State approval, off-line payments are generally not eligible for reimbursement.

Benefit Issuance and Control Subsystem

Following is a general brief overview of BICS operations.

BICS is a computer system compatible with WMS. BICS is a standardized benefit issuance and management reporting system capable of operating in each district. The BICS system plays a major role in financial operations and caseload management and reporting. BICS provides for uniform post-authorization processing since it is driven from the WMS for application and eligibility processing. BICS also provides uniform financial information.

BICS is currently comprised of the following subsystems:

- File Maintenance
- Payment Issuance and Control Subsystem (PICS)
- Indirect Payment Processing Subsystem (IPPS)
- Services Payment Processing Subsystem (Services)
- Cash Management Subsystem (CAMS)
- Management Information and Control Subsystem (MICS)
- Vendor Receivables (VR)

File Maintenance is a nightly process that transfers a district's non-services and services acceptable case and payment authorization data including associated budget data from the WMS database to the BICS database for processing. Various edits are performed on each transmitted case to ensure that WMS data is in a compatible format with BICS operations. Those cases that do not pass these edits are put in ALEC (Awaiting Local Error Correction) status on WMS and do not update the BICS database.

The initial edit process that authorization records must pass before being updated on BICS is known as Local Data Feedback (LDF). LDF edits are in addition to the WMS edits. If there is an error free WMS transmission, the pending record is initially considered "satisfactory" on BICS. After the LDF edit process is completed, all satisfactory pending records go through the second BICS editing process known as File Maintenance. This process does further editing of the Pending Record data (edits to determine duplicate payment lines, duplicate issuances and improper actions against SNAP Benefits or checks). File Maintenance updates the BICS database with this data. Other database records include Direct Payment Authorizations and Issuances, Indirect Payment Authorizations and Issuances, and SNAP Benefit Authorizations and Issuances.

Information satisfactory for BICS processing may contain data that is inconsistent with existing database information. In these instances, the new record will update the database. In addition, a message will appear on the File Maintenance Advisory Report explaining the condition. Some documents/reports produced automatically after overnight processing and editing are the:

- LDSS-3209, and LDSS-3209A forms
- File Maintenance Advisory Report
- File Maintenance Control Report
- File Maintenance Transmission Report.

PICS is responsible for the generation and direct payment processing of PA checks based on WMS authorized direct payment lines accepted by BICS. PICS also includes accounts adjustment and inquiry functions related to direct payments, and financial reporting. Reports produced by BICS for Non-Services that are used by accounting include, but are not limited to the following:

- Direct Payment Advisory Report
- Direct Payment Duplicate Payment List
- Direct Payment Summary by Case Type
- Direct Payment Check Register

- Direct Payment Roll/Abstract.

IPPS is responsible for the generation and processing of vouchers and indirect payments based on indirect payment lines written on EMS and accepted by the BICS system. IPPS also includes account adjustment and inquiry functions, vendor operations, utility tape, and financial reporting. Reports produced by BICS for Indirect Non-Services that are used by accounting include, but are not limited to the following:

- Vendor Expenditure Report
- Energy Payments for Reconciliation Report
- HEAP Report
- Prior Period Payment Report
- Customer Account Number Report
- Case Composition and Record Report

Services is responsible for the generation and processing of vouchers and rosters which are based on a POS line being written on WMS and accepted by BICS. No indirect services check can be produced by BICS unless a roster/voucher has successfully completed voucher processing. The Services account function also provides local accounting offices with the ability to update information directly into BICS. The account functions include check cancellations, claiming adjustments, voucher voids and emergency check registration. Vendor operations and financial reporting are also a part of Services. Reports produced by BICS for Services include, but are not limited to the following:

- Roster Control Report
- List Control Report
- Services Voucher Advisory Error Report

CAMS is a continuation of BICS. CAMS is a cash collection and accounting system that is designed to accept and track monies paid to districts. CAMS handles the accounting of accounts receivable, cash receipts and recoupment reporting for districts. The monies may be received as refunds for prior assistance, as repayment for prior administrative expenditures, and for payments that are to be held in various trust accounts. Reports produced by BICS for CAMS include, but are not limited to the following:

- Cash receipts reports
- Accounts receivable reports
- Overpayment reports
- Miscellaneous reports

MICS provides management with reports and other information to support operations, management, and decision-making functions. Reports include the Case Distribution Report and the Recertification lists. The Case Distribution Report when requested produces a case listing and Summary Report. These are useful in determining the caseload of each individual worker and the breakdown of cases within the agency. Recertification lists contain a list of case numbers, case names, and grant amounts of each case that will be recertified in the month requested.

VR records and tracks overpayment claims for services and non-services vendors, and facilitates their recovery through the VR intercept process and CAMS cash receipts. The payment process in both IPPS and Services intercepts a portion of the check being produced based upon the information entered in VR and posts these intercepts to the overpayment claims entered in VR. Cash receipts entered in CAMS for VR are posted to the overpayment claims entered in VR. Reports for IPPS, Services and CAMS reflects any intercepts or cash receipts posted to VR. Reports produced by BICS specifically for VR include, but are not limited to the following:

- Vendor Claim Listing Report
- Vendor Intercept Schedule Report
- Vendor Notification Letter

Another major feature of BICS is the maintenance of the Case Record of Assistance which provides on-line access to case payment information and detailed check information for both direct and indirect payments. At the end of each month, composite rolls and summaries are available for preparing claiming schedules for federal and state reimbursement. A variety of statistical reports can also be requested from BICS.

The New York State Office of Temporary and Disability Assistance (OTDA) and its contractors administer the Electronic Benefit Transfer (EBT) system. EBT is designed to improve the delivery of PA and SNAP benefits to clients. Electronic issuances are generated based on information contained in the WMS authorization and accepted by BICS. Electronic benefit issuance is available for all direct issuances, except:

- Two-party checks
- Payments to clients receiving MA benefits only
- Non-PA HEAP
- Associated name payments

EBT provides the eligible clients a more convenient way of accessing their benefits and eliminates a potential duplicate issuance of benefits by providing on-line posting of all transactions. There is also an overall reduction in the costs of administering PA and SNAP benefits.

Recipients may access EBT cash and SNAP benefits by using a Common Benefit Identification Card (CBIC) and Personal Identification Number (PIN).

The card is swiped on the retailer's Point of Sale (POS) terminal and the PIN number is entered on the keypad. This information is immediately sent to a data center where inquiry is made on the availability of PA or SNAP benefits for that cardholder. The remaining benefit balance information is sent back to the terminal and a copy is printed. The recipient receives a copy of the receipt.

The process by which information is transferred between BICS and the EBT contractor (Conduent) and WMS and the EBT contractor is known as the Refresh Process. This is where BICS updates contractor files with emergency SNAP benefit issuances and WMS updates contractor files with CBIC and PIN registrations. The contractor updates BICS and with redemption information. Refer to Chapter 3 of the [EBT Manual](#) for additional information on the Refresh Process, including general time frames used by BICS to transmit and transfer benefit information.

The File Maintenance nightly process by which BICS is supplied WMS Case and Authorization data remains unchanged with the EBT process.

BICS is also discussed in [Chapter 4](#) of this volume and in [FRM Volume 2](#), Chapter 2.

Benefit Issuance and Control Subsystem Relationship to Welfare Management System

Although WMS has the capabilities to collect, store and process authorized payment data, it cannot, however, produce the actual check, voucher or FSB from the issuing authorization. All payments that are based on the WMS authorization records are generated through BICS.

The WMS database is separate from the BICS database even though they are on the same computer system. The data is entered into WMS where it is subjected to WMS edits. The data that passes these edits is then transmitted to BICS where it is subjected to BICS edits. Error-free transactions result in the creation of new payment/SNAP benefit records on BICS database or the updating of payment/SNAP benefit records currently on the BICS database. The generation of checks (direct and indirect), vouchers and SNAP benefits will be based on selections from these records.

When direct checks are requested, the system examines all direct payment authorization records. The ones that meet the specific criteria are selected and the BICS database is updated. A direct payment check record is established and a direct check is produced. A direct payment issuance record also established if it did not already exist as a result of a hold or release action.

When either recurring or single-issue SNAP benefits are requested, the system examines all SNAP benefit authorization records. Records meeting the selected criteria are selected and the BICS database is updated. The SNAP benefit record is established, the SNAP benefit is produced and the SNAP benefit issuance record is established.

When vouchers are requested, all indirect payment authorization and indirect payment issuance records are examined. Vouchers are produced based on specific criteria (that is, single issue utility/fuel, recurring shelter etc.). The vouchers when signed by vendors are processed and an indirect check is produced.

The BICS inquiry process enables the user to look at information on the BICS database (that is standing payment lines for SNAP benefits, directs and indirects, also check and voucher information). The benefits authorized through WMS for the user's district is available in that district. Cross-district BICS inquiry is allowed for non-services.

Chapter 4: Payments

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Introduction

The following is an overview of the flow of information from the application for assistance until the claim for reimbursement is made.

A client comes in to the agency to apply for Public Assistance (PA). The client completes a Common Application Form (LDSS-2921), or other equivalent form approved by the State, for PA, Medical Assistance (MA) and/or Supplemental Nutrition Assistance Program (SNAP) benefits. The completed form is data entered in the Welfare Management System (WMS) and the system produces a clearance report and an Application Turnaround Document (APP-TAD). After reviewing the clearance report and the application, the worker interviews the client using the Certification Guide (LDSS-3570). After completing an Automated Budgeting Eligibility Logic (ABEL) budget and determining the case disposition, the worker completes the APP-TAD form with the client's following information:

- Social Security Number
- Client Identification Number (CIN) if already known to the system
- Employment status
- MA information
- The payment lines for authorization of a cash grant and/or SNAP benefits based on the information calculated using ABEL

When the information on the APP-TAD is processed on WMS and results in error-free data entry, a Non-Services Authorization form (LDSS-3209 upstate, LDSS-3517 NYC) is produced by WMS in the social services district (district). When the information on the Services Financial Eligibility Display/Turnaround document (SFED/T) is processed on WMS and results in error-free data entry, a Services Authorization form (LDSS-2970) is produced by WMS in the district. The process that leads to the production of the SFED/T can be found in [Chapter 3](#) of this manual.

A valid authorization form that has been generated by WMS must be signed by the income maintenance/eligibility or services worker who prepared the authorization and the authorizing supervisor who received and approved it. Once signed, these forms become the official authorization. Any deviations from this requirement have to be in compliance with 99-ADM-4.

The Benefit Issuance and Control System (BICS) interfaces with WMS and has three subsystems

- Payment Issuance and Control Subsystem (PICS) - direct non services benefits
- Indirect Payment Processing Subsystem (IPPS) - indirect non-services vendor payments
- BICS Services Payment Processing Subsystem (BSPP) - direct services benefits and indirect services vendor payments for social services providers

Once a valid authorization has been entered into the system, a check or voucher will be produced by BICS for the pay lines on the authorization. At the same time, the system produces reports for use by the accounting unit. Some of these reports include composite rolls, Direct Payment Summary by Case Type, Direct Payment Check Register, Direct Payment Roll/Abstract, Non-Services Indirect Payment Roll, Services Indirect Payment Roll and rosters. These reports are described in [Fiscal Reference Manual \(FRM\) Volume 2](#), Chapter 2.

District accounting units should compare the daily payment rolls to the daily abstracts to determine if there are any errors. At the same time, they should verify that a signed authorization is on file for each payment before releasing the checks and their associated rolls to the county fiscal officer.

At the beginning of each month, the prior month's composite rolls are requested through BICS Production Request (BPR) 42 by the district. These rolls are reviewed to verify that the totals accurately reflect the appropriation charges for the month as reflected on the daily abstracts. Once verified, districts use these composite rolls to complete claim schedules in the Automated Claiming System (ACS) for reimbursement.

BICS produces refund rolls for refunds entered using the Cash Management Subsystem (CAMS). Otherwise, districts must prepare manual rolls to report all refunds received.

Authorization of Payments

All payments made to applicants/clients are initiated in the district from payment lines written on the Non-Services Authorization form (LDSS-3209 upstate, LDSS-3517 NYC) and the Services Authorization form (LDSS-2970). The payment line conventions for direct and vouchered payments for both services and non-services are explained in more detail in [FRM Volume 2](#), Chapter 1. These payments lines are data entered into WMS. For the authorization to be valid, it must be signed by the income maintenance/eligibility or services worker who prepared it and the supervisor who has reviewed and approved it. Both signatures are required.

Every morning file maintenance and Local Data Feedback (LDF) reports are available through BICS. The Satisfactory LDF Transmission Report lists all cases successfully received by BICS and updated during the file maintenance process. This report can be used for tracking authorizations and payments. For all cases that have had a successful change initiated (address change, grant change, etc.) a new authorization form is produced and the new authorization number is listed on the Satisfactory LDF Transmission Report. The district accounting unit may use the report daily to review all incoming authorization forms to ensure that all authorizations have been received in accounting. The retention period for the Satisfactory LDF Transmission Report is 90 days.

A payment should not be released from accounting until the authorization is received by the appropriate accounting unit worker. This procedure ensures the accounting unit that the payment has been authorized and the amount of the check is correct.

Other File Maintenance and LDF reports available are:

- Statistical Reports - provide data on the cases processed by BICS during the previous LDF review and update, and there are three statistical reports:
 - ◆ LDF Statistical Report – shows a cumulative total of all cases and individuals registered by case type after the LDF process
 - ◆ Transmission Report – gives a listing of satisfactory cases, unsatisfactory cases, those cases listed on the unsatisfactory list with an advisory message and total cases processed which were either rejected or accepted by BICS
 - ◆ Transmission Statistics Report – identifies all transactions received by BICS by case type.
- File Maintenance Advisory Report - compares the incoming WMS payment lines to the information that exists on the BICS database. If there are any discrepancies between new

information and existing information, or if the pay line appears to be a duplicate, this report will be available for printing. Workers should investigate advisories and take appropriate action.

Retention: six years.

- Unsatisfactory Report - identifies those cases that have been rejected by BICS and were put in Awaiting Local Error Correction (ALEC) error status in WMS. Workers use the report to correct errors on the authorization. Payments will not be able to be produced by BICS until the errors have been corrected in WMS. Retention: Once the errors are corrected, the report need not be retained.

Production of Payments

Electronic benefits and checks are produced throughout the month in the districts from payment lines authorized on the appropriate authorization form and entered into WMS, and successfully passed WMS and BICS edits. The recurring benefits are produced twice a month, on the first and sixteenth of the month. Single-issue benefits are produced every day. Electronic benefits are automatically requested by the system. Checks are requested through BPR. The BICS operator requests direct non-services checks through BPR 11 and direct services checks through BPR 15. For both non-services and services vouchered payments, checks are requested through BPR 26.

Electronic Benefit Transfer

The Electronic Benefits Transfer (EBT) system was implemented starting in March 1999 for New York City and was completed for the entire state in February 2001. The EBT system replaces the Electronic Benefits Issuance and Control System (EBICS) as the method of issuing SNAP and cash assistance benefits. The New York State Office of Temporary and Disability Assistance (OTDA) and its contractor administer the EBT program. EBT is designed to improve the delivery of PA and SNAP benefits to clients. Refer to the [EBT Fiscal Manual](#) for all portions of EBT including:

- BICS accounts functions related to EBT
- The contractor's administrative terminal functions
- The reconciliation process

Since OTDA is responsible for supervising districts' administration of the EBT program, district personnel should contact OTDA before requesting and/or taking instructions and/or assistance from the United States Department of Agriculture/Food and Nutrition Service (USDA/FNS) staff. As a result of EBT, OTDA has reorganized the user manuals as follows:

- The Food Stamp Issuance Control Manual is discontinued
- SNAP authorization process is described in the [PICS Manual](#)
- SNAP and PA functions related to Electronic Benefit Transfer are covered in the [EBT Manual](#)

Electronic Benefit Transfer Client Access

Clients access benefits at participating retailers using Automated Teller Machines (ATMs) and Point of Service (POS) devices. Clients must use a Common Benefit Identification Card (CBIC) and a Personal Identification Number (PIN) to access benefits.

Supplemental Nutrition Assistance Program

Food coupons are no longer issued to SNAP clients. EBT benefits may be obtained in the checkout lane of participating stores. The SNAP account can only be used to purchase eligible food. While cash is not distributed from the client's SNAP account, some merchants will allow a no fee cash distribution from the client's cash account at the time of a food purchase.

Cash Assistance

A household's cash account may be used to make purchases. Cash benefits may also be obtained at ATMs displaying the QUEST logo.

No Fee Transactions

All SNAP transactions are free, regardless of the number of times a client accesses his/her SNAP account.

The first two cash transactions each month are free, provided a POS or non-surcharging ATM is used.

Transaction Fees Charged

The EBT contractor charges the household's cash account a \$0.45 fee per cash transaction beginning with the third ATM transaction in a calendar month.

ATM owners may charge an additional surcharge for the use of their machine.

Questions

All SNAP and PA questions regarding fiscal procedures in this manual should be addressed to:

New York State Office of Temporary and Disability Assistance
Bureau of Financial Services
40 North Pearl Street, 14C
Albany, NY 12243

- Regions 1-5
Lauren Horn
(518) 474-7549
Fax: (518) 486-6350
E-mail: otda.sm.Field_Ops.I-IV@otda.ny.gov
- Region 6
Michael Simon
(212) 961-8250
E-mail: Michael.Simon@otda.ny.gov

Any questions relating to Raise the Age (RTA) claiming in this manual should be addressed to the New York State Office of Children and Family Services (OCFS) Bureau of Budget Management at (518) 474-1361 or the RTA mailbox at LocalRTAGuide@ocfs.ny.gov.

Any questions relating to Title IV-E claiming matters in this manual should be addressed to the OCFS Bureau of Financial Operations Title IV-E Unit.

Title IV-E Website: <http://ocfs.ny.gov/main/fostercare/titleiv-e/expenditure-resources.asp>.

Title IV-E Mailbox: OCFS.sm.finance.IVEFC.POSypes@ocfs.ny.gov.

Technical Problems with the Benefit Issuance and Control System

All technical problems related to the use of the equipment and the transmission of data should be addressed to the New York State Office of Information Technology Service Desk at: 1-844-891-1786 or 1-518-408-6487.

Types of Payments

Both direct and indirect payments for authorized PA are made by the district. An explanation of each follows.

Direct Payments

Non-Services

A non-services direct payment benefit is an unrestricted payment for authorized PA and care paid directly to the applicant/client, the grantee in Family Assistance (FA), or an adult member of the household in Safety Net (SN). These unrestricted payments are issued to the clients for their use. There are no restrictions imposed by the district upon the client regarding the use of these payments.

One type of direct (or regular) payment is the amount of the cash grant authorized by the PA workers based on the Automated Budgeting Eligibility Logic (ABEL), which calculates the budget. This amount is the estimate of regular recurring needs (State Standard of Needs) less the net income, recoupment, restrictions for utilities, and shelter or other restricted payments. These payments are generally made on a semi-monthly basis. If the client is employed, payments are made every month after the district receives the client's monthly mailer verifying his/her current income status.

Other payments that are not part of the regular recurring cash grant, but may be issued as direct payments include but are not limited to the following:

- Emergency Assistance to Families (EAF) payments for a lost or stolen cash grant or check
- Regular Home Energy Assistance Program (HEAP) payments when shelter allowance includes fuel and utilities
- Transportation as needed
- Supplemental payments because of retrospective budgeting, underpayment of an allowance and partial allowances
- Title IV-D pass-through payments

- Direct day care

These payments are direct payments and will be listed on the Direct Payment Roll as a direct payment.

Protective Payments

Another form of a direct payment is the protective payments. These payments are initiated for various reasons including but not limited to clients with mental/physical dysfunction who are unable to manage their own resources carrying out the activities of daily living.

Two-Party Check

A two-party check is also considered a direct payment even though it is for a designated purpose. A two-party check is a direct payment sent to a vendor or client that contains both the client and vendor's names as joint payees on the check. The check may be issued directly to the client or the vendor depending upon district procedures. To be valid, the client and the vendor must both endorse the check before cashing.

Use of the two-party check varies from district to district. Some districts use the two-party check for regular HEAP payments, day care payments and shelter payments. This type of payment is sometimes used instead of processing a local voucher for the vendor, because it is sometimes a faster and more convenient means of payment to vendors. This method should only be used where a voucher is not required under state regulations, or by the local conventions.

Services

Currently, there are only three services payments that are direct payments:

- Independent living stipends for foster children
- Day care payments
- Preventive housing payments

Indirect Payments

An indirect or vouchered payment is a payment payable to someone other than the client for services provided on behalf of the client. The payment is usually made to the vendor through the voucher system.

Non-Services

Non-services indirect payments are restricted PA and care paid to a vendor with the exception of two-party checks which are considered to be a direct payment.

Payments that are not part of the recurring grant and were authorized under a special claiming category (EAA, EAF, HEAP, Federally Non-Participating (FNP), etc.) and are processed through the voucher system are also considered Indirect Payments. These payments may include but are not limited to payments for purchase of furniture, repairs to client-owned property, fuel, utilities and emergency shelter payments.

Services

The Services indirect payments are authorized on the LDSS-2970 (Services Authorization Form) in the Purchase of Services (POS) section. Currently, all services payments, with the exception of independent living stipends, some day care, preventive housing payments and services provided directly by district staff, are indirect payments. Administrative services provided directly by the district are considered to be administrative and are claimed on the RF-2A, Schedule D-2. Please refer to [FRM Volume 3](#), Chapter 9 for details on the administrative cost claiming process. Please see [FRM Volume 2](#), Chapter 3 for instructions on the RF-2 claim package.

Benefit Issuance and Control System Voucher

When making indirect payments of PA (other than medical payments) on behalf of the client, districts use the BICS voucher form (LDSS-3546) Order/Voucher for Supplies/Services. This voucher must be accompanied by the vendor's bill, for services or supplies before payment will be made except for the following list of items.

This form is required for all non-medical items of assistance and care except:

- Board and care of children in foster or day care
- Burials
- Premiums on life insurance policies assigned to the district
- Carrying charges and mortgage payments on client-owned property or on property on which the social services official has taken a deed
- Utility services (metered gas, electricity, water, and telephone)
- Rent
- Moving costs
- Purchase of Service (POS) under the "Child and Family Services Plan"
- Adoption subsidies

Districts need not use these vouchers for the above listed services, but, at local agency option, may require them from their vendors. Instructions for completion of this form are contained in [FRM Volume 2](#), Chapter 2.

Health insurance providers do not need to sign vouchers to process Health Insurance premium payments.

Utility Tape Exchange

Utility Tape Exchange (UTX) facilitates the processing of utility bills and payments for certain categories of clients within the district. The following is a brief overview of the UTX process.

A billing tape, which contains utility bills for gas and electric service is provided by the utility company and is loaded into BICS. Voucher Processing is initiated by the district via submission of a BPR in which the bills are processed against the BICS database. Once the bills are processed, the voucher is placed in approved status. UTX vouchers are selected for payment by the district in the same manner as all other vouchers are selected for payment. A check and remittance statement is generated and sent to the

utility company. A payment tape is also sent to the vendor and allows the company to automate the posting of payment data to their system. Retention: six years.

Payment Reports and Accounts Reports

Payment reports are produced each time checks are requested from BICS, regardless of check type (direct/indirect, services/non-services). Several of the reports are common amongst the different check type, and they are:

- The actual checks
- Check Register
- Payment Roll
- Payment Category Summary
- Payment Abstract
- Payment Control Advisory Report

A copy of these reports along with a detailed description of them can be found in [FRM Volume 2](#), Chapter 2.

The actual checks - The checks as authorized.

Payment Check Register - For Accounting purposes, the check register is considered the Cash Disbursement Journal related to that particular check run. One copy should be sent to the Fiscal Officer along with the checks. The Fiscal Officer should use the register to compare the actual checks received and the total dollar amounts to what should have been received. Discrepancies should be brought to the attention of the accounting office. Retention: six years.

Payment Roll - lists all cases that received benefits during the check run. The report is important to the accounting unit because it is the middle document in the audit trail from the authorization to the composites. Payment Rolls are compared to Payment Abstracts daily. At the end of the month, the abstracts are compared to the composites. Indirect payment rolls have four different sort options to choose from and to choose from and one must be selected each time the indirect checks are requested (for both services and non-services). The following is one example showing how accounting could use the payment rolls: A copy of the recurring check roll from the previous recurring check run is kept and any changes to the recurring amounts authorized are added to, deleted from, or modified on this run. The updated roll is then totaled. It is then compared to the total of the current recurring check pre-roll. These totals should equal. If there are any discrepancies they would be noticed before the actual checks were printed and appropriate action could be taken to resolve the discrepancy. Retention: six years.

Payment Category Summary - identifies the amount of money spent in each BICS generated category during that check run. It identifies by Category the direct, indirect and corrections within each category. When the Daily Rolls do not balance to the composite summary it is usually because of an adjustment/correction. The Payment Category Summary identifies all corrections made during the month and can be used to track corrections to the Composite Summary. Retention: six years.

Payment Abstract - This is the last page of the Direct Payment Roll. For Indirect payments, this report is the last page of the Indirect Payment Category Summary. For both Direct and Indirect payments the report shows the amounts, which should be applied to each appropriation account. This report is signed

by the commissioner or his/her authorized designee and sent to the Fiscal Officer along with the actual checks. The Fiscal Officer should use the Abstract to charge the correct amount against each appropriation account listed on the report. Retention: six years.

Payment Control Advisory Report - lists cases processed during check production which had enough information on the authorization for check production but may lack other required data for the payment to be processed as expected. For example, a payment line was written indicating the payee to be the associated name in the case but that field is blank on the authorization. BICS then defaults to the case name (secondary data) as payee to process the payment. When this happens a warning appears on the advisory report with the corresponding case information beneath the advisory statement. Retention: Once all the advisories have been researched, and appropriate action has been taken, this report does not need to be retained.

When services or non-services direct checks (payments) are requested from BICS, the following reports are automatically produced.

Payment Summary by Case Type - this report identifies all payments in the check run by case type. Totals are by WMS case type, not claiming category. Since BICS uses special logic to distinguish between claiming category and case type, they may be different. Therefore, the totals will not coincide with the totals produced on the Issuance Rolls or Composite Summaries. This report provides accounting with the total number of cases that have received at least one check during the month, the total number of checks produced and the total dollar amount of checks produced. Retention: Once used, this report does not need to be retained.

Duplicate Payment Lists - identifies all cases that received two or more checks with the same pay type during the check run before releasing the payment. Accounting should verify with Income Maintenance or Services (depending on which unit wrote the payment line) if the payment is correct. Retention: Once the report has been reviewed and necessary actions taken, then it does not need to be retained.

When services or non-services indirect checks are requested from BICS, the Vendor Remittance Statement is also produced.

Vendor Remittance Statement – is produced for each check when indirect checks are requested. Since one payment may include several vouchers, the remittance statement is included to provide the details of that indirect check composition. Retention: This report should be mailed out to vendors with their check.

Manual checks, adjustments to checks, and check cancellation is handled through the BICS Accounts Menu screen. Reports for these types of activities are requested through BPR 41. The following is a list of reports that are available through this BPR:

- Manual check reports
- Check cancellation reports
- Adjustment reports

Manual Check Reports – consist of the Manual Check Direct Payment Roll, the Manual Check Issued/Summary and the Manual Check Control report. Retention: six years.

Manual Check Direct Payment Roll – is a listing of all manually issued checks that are both pre-registered and have a valid authorization. Also, it must be run to update the BICS database with check

and claiming data for manual issuances. Retention: six years along with a separate roll for any payment that is prepared off-line.

If the Manual Check Roll is not run before composite summaries are produced by BICS, the manual check information will not be included in the current or any subsequent composite summaries.

Check Cancellation Roll – identifies, by BICS category, cancelled checks that are within the selection dates specified through BPR 41. Two copies of the report should be produced. One copy is retained in Accounting and one copy is sent to the Fiscal Officer along with the canceled checks. Retention: six years.

Cancellation Abstract – is the second part of the cancellation roll. It identifies by Appropriation Account the amount of monies to be replenished into each account. The amount will be the same as the original funding unless the payment was cancelled as a prior year refund, or the payment was modified through accounts adjustments as a correction. The report should be signed, dated and sent to the County Fiscal Officer along with the cancellation roll and cancelled checks. Two copies of the report should be produced. One copy is retained in accounting and the other copy is forwarded to the County Fiscal Officer. Retention: six years.

Adjustment Report – displays the adjustments performed both through the BICS Accounts Menu screen and through the retroactive claiming process based upon the parameters entered on BPR 41. By selecting “All,” the system will only include adjustments that were not previously on an “All” report. By selecting “Not All,” the system will include adjustments based upon the period entered. This report is divided into three parts; Adjustments, Accounts Adjustment Categorical Change Report, and Accounts Adjustment Abstract Report, and should be requested on a monthly basis. Retention: six years.

Adjustments – is the first part of the Adjustment Report. This part lists all adjustments within the selected parameters. For each adjustment entry, two lines of information exists; the current adjustment and original payment/previous adjustment. The current adjustment identifies the new claiming while the original payment/previous adjustment identifies the claiming prior to the adjustment. Retention: six years.

Accounts Adjustment Categorical Change Report – is the second part of the Adjustment Report. This part displays the total amount being increased, decreased, and the net change for each BICS Category, and should be used in the claims balancing process to balance the BICS Composites Rolls to the daily roll totals. Information in the “Correction” column will be reflected on the normal composites, while information in the “Retro Change” column will be reflected on the supplemental composites. Retention: six years.

Accounts Adjustment Abstract Report – is the third part of the Adjustment Report. This part summarizes the net change based upon appropriation account. A copy of this part should be retained by accounting, and the original should be signed by the commissioner or his/her authorized designee and sent to the Fiscal Officer. Retention: six years.

Signature Requirement for Financial Reports

New York State Social Services Law §83.2 requires the district Commissioner to be the signee of the Abstract/Warrants produced by the Accounting Unit.

In non-chartered districts, the commissioner must sign these abstracts/warrants and this duty cannot be delegated. This signature could be done mechanically through a signature plate or stamp. The responsibility for use of that signature stamp, however, would still lie with the Commissioner.

In chartered districts, the signature function can be delegated to another district official through passage of a local law that designates the official as having this responsibility.

BICS produced check abstracts have a designated area for the signature of the commissioner.

Non-BICS payments made by a BICS district would not have a system generated abstract and require a local abstract form be prepared for payment to be made by the fiscal officer.

Benefit Issuance and Control System Composite Rolls

The BICS composite rolls, requested via BPR 42, is comprised of several reports, which are used for the preparation of claiming schedules for Federal and State reimbursement. There are some payments that must be manually added to the composites to complete the claim. Payments that are not case specific and are done off-line have to be manually added. Examples of such payments are Title XX contracts (Meals on Wheels); Committee on Special Education payments made on the RF-2, Schedule K, and refunds and recoupments. With few exceptions, and only when approved by state staff, all payments must be made using BICS and appear on system generated composite rolls for claiming.

BICS composite reports are:

- Payment Category Control Report
- Composite Summary Report
- Composite Roll Report
- Monthly Payment Statistical Report

The composite roll and summaries are available at the end of each month. The following is a short description of each report and its importance to the accounting unit, however, the format of the composite rolls is illustrated in [FRM Volume 2](#), Chapter 2:

Payment Category Control Report - This report is a summary by claiming category of the payments and adjustments processed during the claiming month. The report provides a one-page summary of the total expenditures and cancellations within the claim period. Retention: six years.

Composite Summary Report - this report is generated for each claiming schedule for which the record count is not zero (i.e. there is something to claim). The report breaks the totals down into line items (e.g. FA-FP, SN-FNP), which relate to a line on the claiming schedule (Schedule A, C, etc.) sent or electronically submitted to the district each month. Once this report is balanced to the daily payment rolls, it becomes the most important document of the claim reports because it supports the totals transferred to ACS. Any transactions regarding payments that were done off-line should be added to (or subtracted from) the totals in ACS. Retention: six years.

Composite Roll Report - this is a detailed listing of the cases, which are being claimed in the Composite Summary Report. The report is broken down into line items for each case. Each expenditure and cancellation within the claim month will be listed under the appropriate claim item (i.e., FA-FP). Retention: six years.

Monthly Payment Statistical Report - this report is produced for each Composite Summary Report. For the Schedules A, C, F, and G-2 the report contains the required statistics. The statistics are obtained from the following BICS and WMS produced reports, and should be retained for six years:

- RF-2, Schedule A statistics are obtained from the Monthly Payment Statistical Report for Family Assistance (DSS-1185) and there are two versions produced each month:
 - ◆ the BICS-produced DSS-1185 includes only those cases which had payments in that month
 - ◆ the WMS-produced DSS-1185 includes all cases regardless of whether or not a payment was made for that case, and is for management purposes
- RF-2, Schedule C statistics are obtained from the Monthly Statistical Report for Safety Net (DSS-986) and there are two sets of these reports just like the DSS-1185 and should be treated the same
- RF-2, Schedule F statistics are obtained from the Monthly Statistical Report for Emergency Assistance to Families (DSS-1285)
- Schedule G-2 statistics are obtained from the Summary of All Payments and Child Counts for Day Care (DSS-2109)

Child Support Pass-Through Payments

Effective January 1, 2010, a child support pass-through payment is limited to a maximum of either the first \$100 or \$200 of current child support collected, depending on the PA household composition, on behalf of a PA (FA and SN) family and should be turned over to the PA family without this income affecting their eligibility, or the level of PA granted. The number of active children on the PA case must be evaluated in order to determine the maximum appropriate pass-through and disregard amounts for which a family may be eligible. The maximum pass-through and disregard amount is up to \$200 for families with two or more children who are active PA recipients. Families with one active child in a PA case receive a maximum of up to a \$100 pass-through payment and disregard amount. The pass-through payment only applies to payments made toward current monthly support obligations and does not pertain to payments made toward delinquencies or arrears. If the amount collected by the agency for the current month is less than \$100 or \$200, only the actual amount collected will be paid to the family. The pass-through payment will not exceed the \$100 or \$200 limit if more is collected or if there are several payers.

Starting in February 2010, for current support collected in January 2010, the PA unit will review the monthly IV-D Mass Rebudget/Reauthorization (MRB/A) Eligible and Exception lists to assess child support pass-through information and take appropriate case action thereafter. The MRB/A Eligible list provides a case by case listing of Title IV-D cases authorized to receive a pass-through payment for the month. The monthly IV-D MRB/A Exception list provides a list of cases potentially eligible for a pass-through payment, including SN cases. The Exception list is reviewed case by case by the district PA unit to determine those cases eligible for a pass-through payment, and to authorize the pass-through payment, which will be paid that month. These two lists are sent to the district, by mail for non-BICS districts, and automatically through BICS, for BICS districts. Use these PA reported amounts to determine the correct pass-through amount to be claimed on the RF-2A, Schedule A-1, section 2, and to ensure that all eligible PA clients are issued a pass-through payment. For BICS districts, the Special Payment Rolls and pass-through checks are produced by BICS after the pay type D1 (IV-D Payment) paylines have been entered on a WMS Non-Services Authorization (LDSS-3209). Non-BICS districts must produce these rolls and checks manually.

Use one of the following three options to account for pay type D1 payments. Regardless of the below option chosen, pay type D1 pass-through payments should not be claimed as expenditures for reimbursement on the RF-2, Schedule A, Expenditures for Family Assistance (LDSS-187), RF-2, Schedule C, Expenditures for Safety Net Assistance (LDSS-1040), or RF-2, Schedule F, Schedule of Costs for Emergency Assistance to Needy Families With Children (LDSS-1285).

Additional information on pass-through payments can be found in [FRM Volume 2](#), Chapter 6, ASCU Rolls. Examples of accounting entries are found in [Chapter 2](#) of this manual and the reporting of pass-through payments is in [FRM Volume 2](#), Chapter 3.

Option 1

The payments authorized may be charged to the FA appropriation (A6109) or SN appropriation (A6140) and the collections funding the pass-through payment will be deposited into A1809 FA and A1840 SN repayment accounts. After a monthly reconciliation is completed a journal entry should be made transferring funds from the respective revenue accounts back to the appropriation accounts, reducing each revenue account and appropriation expenditure account. This last step ensures that the appropriation and revenue accounts are not overstated and alleviates the need to increase the FA or SN appropriation levels.

Option 2

The A649 due to Social Services Recipients will be utilized as an offset to the charge to the appropriation account and again prevent the FA or SN appropriation from being overstated. Credit pass-through collections to the A649 account and charge the authorized payments to either A649 or FA (A6109) or SN appropriation (A6140). If the appropriation account is used, a monthly adjusting entry will be made to reduce the liability (A649) and the expenditure (A6109 or A6140).

Option 3

Debit these payments into the Trust Cash Account (TA200) and credit the TA49 Child Support Collections Trust Account. When payments are made to the clients, the TA49 account should be debited with the total payment amount, and the cash account, TA200, would be credited.

Child Support Disregard

Pay type 18 (Child Support Disregard) should be used when child support is sent directly from the respondent to the family and the child support is counted in the PA budget rather than assigned to the district. Effective January 1, 2010, the state allows the district to disregard a maximum of either the first \$100 or \$200 of the current child support collected, depending on the PA household composition, or the child support obligation amount, whichever is less, when budgeting the PA payment. However, this disregard amount is not allowed by the federal government when budgeting the PA grant. Families with one active child in a PA case will receive a maximum of up to a \$100 disregard amount. The maximum disregard amount is up to \$200 for families with two or more children who are active PA recipients. Accordingly, up to either \$100 or \$200 of the PA payment must be claimed as FNP. This FNP payment is identified with pay type 18 and a special claiming code of P (FNP).

For example, if a family has a monthly PA standard of need of \$500 and received current support in the month of \$125, the first \$100 would be disregarded in the budget and the remaining \$25 would count as

income when budgeting the PA standard of need. The household would receive a total of \$475 for the month. The \$100 disregard is authorized separately with pay type 18 and special claiming code P to claim for FNP on either claiming Schedule A, C or F depending on the claiming category of the case.

Pay type 18 does not reflect support assigned to and collected by the district which is then “passed-through” to the family (limited to a maximum of up to the first \$100 or \$200). This pass-through is authorized with pay type D1 (IV-D Payment) for upstate districts, and codes 54P (Child Support Bonus Payment - Manual Issuance) and 70P (Child Support Bonus Payment - System Generated) for NYC.

Excess Child Support Payments and Child Support Due Client - Period of Ineligibility

Excess child support is defined as the total support collected and retained by the district which exceeds the unreimbursed PA provided and eligible to be offset by the district. PA is determined from the date the case first opened or the oldest child’s birth date, whichever date is later. Excess child support must be paid to the petitioner.

Effective July 1, 2009, the Child Support Services (CSS) discontinued the monthly process which results in excess current support payments per Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA). Retrospective excess current support payments may still be made on select cases (most likely excess arrears desk review cases). For that reason, pay type D3 (Excess Current Support) and code 71P (for NYC) will remain active through January 31, 2011, but with an edit that restricts issuances with authorization periods that exceed June 30, 2009.

Effective July 1, 2009, pay type N2 (Child Support Due Client - Period of Ineligibility) was created to account for the untimely IV-A case closing. These payments represent collections that would have otherwise been issued to the family by IV-D but since the IV-A case had not been closed were sent to IV-A.

Pay types D3 and 71P (for NYC) are prohibited with payment period To-Date greater than 06/30/09 and pay type N2 is prohibited with payment period From-Date less than 07/01/09.

To claim pay type N2, Child support Due client - Period of Ineligibility, pay type D3 and code 71P (for NYC), Excess Current Support and pay type D4 and code 72P (for NYC) Excess Arrears Support, district personnel should identify from the BICS produced Schedule A-1 composite rolls and CRM 100 report (for NYC), the Child Support Due Client - Period of Ineligibility cases and the Excess Child Support cases paid for FA Federally Participating (FP) cases, SN FP and SN FNP cases.

The pay type N2 payments made for Case Types 11 (FA) and 12 (SN FP) will appear on the composites as item IV-D-FA-CS-DUE-CLIENT-INEL payments. The pay type N2 payments made for Case Types 16 (SN cash assistance) and 17 (SN FNP) will appear on the composites as item IV-D-SN-CS-DUE-CLIENT-INEL payments.

Pay types D3 and D4 payments made for case types 11 and 12 will appear on the composite rolls as item IV-D-FA-EXCESS-CURRENT or IV-D-FA-EXCESS-ARREARS payments. The pay types D3 and D4 payments made for Case Types 16 and 17 will appear on the composite rolls as IV-D-SN-EXCESS-CURRENT or IV-D-SN-EXCESS-ARREARS payments. For NYC, excess child support payments will be paid to the petitioner using codes 71P (Excess Current Support), and 72P (Excess Arrears Support).

The Child Support Due Client - Period of Ineligibility and Excess Support payment amounts should be manually reduced from the amounts reported on the CSMS A-1, Title IV-D Summary of Collections and Distributions from Line 12 (Dist as Assist Reimb), Columns 2 (Current IV-A Assistance), 4 (Former IV-A Assistance) and 6 (SN FNP) and added to the amounts reported on the CSMS A-1, Line 14 (Dist Family), Columns 2, 4 and 6.

The custodial parent's pass-through (disregard) amount is issued from collected child support using pay type D1 (IV-D Payment) for upstate districts, and codes 54P (Child Support Bonus Payment - Manual Issuance) and 70P (Child Support Bonus Payment - System Generated) for NYC. These amounts are ultimately reported on the RF-2A, Schedule A-1, Section 2, Line 12, Collections Passed Through (Disregard).

The pass-through collections (disregard) distributed to families should not be included on the RF-2A, Schedule A-1, Line 14, Distributed as Assistance Reimbursement, effective October 1, 2008. Districts will also need to manually reduce the amount Distributed as Assistance Reimbursement reported on the CSMS A-1, Line 12, Column 2 and Column 6 by the amount identified as pass-through collections on the BICS Composites for districts other than NYC, and the CRM 100 report for NYC.

After adjusting for CS Due Client - Period of Ineligibility payments, excess child support payments and pass-through collections, the net results from the CSMS A-1, Lines 12 and 14 will be entered on the RF-2A, Schedule A-1, Line 14 (Distributed as Assistance Reimbursement) and on Line 16 (Distributed to Family), Columns 2 (Current IV-A Assistance), 4 (Former IV-A Assistance) and 6 (Safety Net FNP Assistance), respectively.

The BICS monthly composite rolls / CRM 100 report also lists excess child support paid for SN FNP cases. Excess support may be identified for previously reported child support collections. SN FNP collection amounts would have been originally reported on the RF-2A, Schedule A-1, Line 16 (Distributed to Family), Column 8 (Other Never Assistance) and on the RF-2, Schedule C, Expenditures for Safety Net Assistance (LDSS-1040) as FNP refunds in the first instance. When these prior period collections are identified as excess support amounts, they should be manually deducted from current RF-2, Schedule C refunds to adjust the child support refund amount originally reported. The RF-2A, Schedule A-1 does not need to be adjusted in this circumstance.

Excess child support identified on current monthly SN FNP collection should not be included in collections to be reported as refunds on the Schedule C.

See the RF-2A, Schedule A-1 and the RF-2, Schedule C instructions in [FRM Volume 2](#), Chapter 3, for further claiming instructions.

Please note that pass-through payments (pay types D1 and 18) should not be included with excess support payments or in the adjustment process.

Refer to a December 13, 2005 letter from the Division of Budget, Finance and Data Management for more information on the automated issuance of excess child support payments.

Automated Claiming System

All districts have access to ACS. ACS allows districts to directly enter expenditure information for claiming. ACS performs mathematical calculations using the "prime" data district staff has entered to complete the major claim packages, RF-2, RF-2A, RF-3MH, RF-3ST, RF-4, RF-6REF, RF-8, RF-9 and

G-2. Also, the system produces, upon demand, printouts, which closely resemble the above claiming packages (cover sheets and corresponding supporting schedules). Cover sheets generated through the initial accept process for the claim packages contain the certification. The certification procedures are:

- The district initially accepts the claim information which suspends or prevents further changes to the claiming information by locking out data entry while the claim is being reviewed for the final acceptance.
- The “RF” reimbursement form (claiming package) is generated (printed) along with any supporting schedules.
- The entire package is reviewed and the certification signed by the appropriate local officials.
- Once the certification has been signed, the claim is final accepted by the district. This results in the claim being electronically submitted to the State. The certification for claims processed through ACS does not have to be submitted to OTDA Finance effective with claims submitted January 2005. By submitting a claim as “final accepted,” the district is acknowledging via electronic means that the claim has been appropriately certified as true, accurate and in compliance with applicable state and federal requirements, that the district will maintain the certification in the required manner, and that the district is authorizing the State to process the claim on the district’s behalf.

Retention: One hard copy of the coversheet and supporting schedules must be generated and retained in the district for six years for audit purposes and another copy should be sent to the county fiscal officer.

In the district, the entering of claim data into ACS is the last step in the reimbursement process for original claims. Original claims are to be submitted monthly and the due date is the 20th day of the following month. Supplemental Claims should be submitted when necessary.

Chapter 5: General Claiming Requirements

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Introduction

The preceding chapters of this volume described the State's Public Assistance (PA) and care programs, accounting structure and principles pertaining to social services districts (districts), methods by which assistance is authorized, ways in which assistance is paid to or on behalf of recipients, and procedures for recording the payments. This chapter describes how these payments are claimed for federal and/or state reimbursement.

Legal Basis

New York State Social Services Law (SSL) §95, §153, §368a, and §368b generally provide the basis for reimbursing districts' expenditures for PA and care for their administration of these programs.

The following details the major points of these laws. Expenditures made by districts, cities, and towns for PA and care and its administration, shall, if approved by the State, be subject to reimbursement by the state, in accordance with the regulations of the department, as follows:

"There shall be paid to each such district, city or town

- the amount of state funds, if any, properly received or to be received on account of such expenditures;
- the full cost of assistance and care provided state charges, after first deducting any state funds properly received or to be received on account thereof;
- the full amount expended on behalf of the State for PA and care furnished to mentally disabled persons placed in family care or conditional release from an institution operated by the State Office of Mental Health and for the administration thereof, after first deducting there from any federal funds properly received or to be received on account thereof;
- 50% of the amount expended for PA and care for local charges, after first deducting there from any federal funds properly received or to be received on account thereof; and
- 50% of the amount expended for administration of PA and care to state and local charges, after first deducting there from any federal funds properly received or to be received on account thereof."

Claims for state reimbursement shall be made in such form and manner, at such times, and for such periods as the New York State Office of Temporary and Disability Assistance (OTDA) determines. These claims, when certified by OTDA for state reimbursement, shall be paid from the State Treasury upon the audit and warrant of the Comptroller out of the funds made available therefor.

When federal monies allotted to the state by the Federal Department of Health and Human Services (HHS) or other authorized federal agency (i.e., USDA), for federally aided programs for any quarter shall have been received by the State Department of Taxation and Finance, OTDA shall certify to the Comptroller the amount to which each district is entitled for such quarter and such amount shall be paid out of the state treasury after audit by the comptroller to the respective district. OTDA is authorized, in its discretion, to make advances to districts and to cities and towns in anticipation of state reimbursement.

Payment of state reimbursement and advances shall be made to the fiscal officer of the district or city entitled to such reimbursement or advance. Any inconsistent provision of the law, rules or regulations of

the State notwithstanding, state reimbursement shall not be made for any expenditure made for the duplication of any grant and allowance for any period.

Fiscal Responsibilities of the District

As the State has certain duties and fiscal responsibilities, so does the district.

Fiscal responsibilities of a district are defined in Social Service Law under §62, §88, §89, §90, §92, and §356 as follows:

- each district shall be responsible for the assistance and care of any person who resides or is found in its territory and who is in need of PA and care which he is unable to provide for himself
- it shall be the duty of the board of supervisors of a county, the town board of a town and the appropriating body of a city to make adequate appropriations and to take such action as may be necessary to provide the PA and care required
 - ◆ The county commissioner shall submit annually, in the manner prescribed by and on or before the date fixed by or pursuant to law, an itemized estimate of revenues and the amount of money needed in the ensuing fiscal year for the PA and care for which the county is responsible, and for the administration of such PA and care
 - ◆ The board of supervisors shall appoint a committee of its members to consider the estimates presented by the county commissioner, and the committee shall recommend to the board of supervisors the amounts it considers necessary for the ensuing fiscal year for the various forms of PA and care and administrative expenses in the district
 - ◆ The board of supervisors shall appropriate, in the manner provided by law, the amount it considers necessary for the ensuing fiscal year for the various forms of PA and care and administrative expenses in the district and shall cause the necessary taxes to be levied therefor in the territory of the district
 - ◆ Should the sums appropriated for the various forms of PA and care and the administration thereof be expended, contracted or become exhausted during the year for the purposes for which they were appropriated, or should no appropriation have been made, additional sums shall be appropriated by the proper appropriating bodies, as occasion demands, to carry out the responsibilities of the district to provide assistance and care for the persons within its territory who are unable to provide for themselves

Scope and Definition of Public Assistance and Care and Administration

When used in the context of claiming, costs subject to reimbursement for PA and care and administration mean:

- such assistance and care furnished or provided in accordance with provisions of law and in reasonable and substantial accordance with applicable standards and policies of the department, and
- items of administrative expenditure incurred in accordance with provisions of law and are in reasonable and substantial accordance with standards and policies of the State. Costs subject to reimbursement shall be at the rates paid for services, supplies, assistance or care required for

the proper administration of the PA and care for which a public welfare district, city or town is responsible pursuant to the SSL. Rates shall not be in excess of amounts established by law where applicable and shall be consistent with standards and schedules applicable to other municipal services established by the appropriate local authorities responsible therefor, excepting where rules of the board or regulations of the State specify limits to, or the specific manner of computing amounts paid for specific services, supplies, assistance or care, in which event such rate limits, or the rates derived from the prescribed manner of computation, shall govern.

Basic Description of Claiming Procedures

Generally, expenditures are claimed by districts for reimbursement through documents referred to as “RF” or reimbursement forms. These documents consolidate monthly net expenditures by program and/or funding source. They also provide certification statements signed by appropriate local officials indicating that expenditures were made in accordance with applicable laws and rules, and these costs were not previously claimed for reimbursement. This type of certification statement is needed for the state to initiate payment to the district from the State Treasury.

There are several RF claim forms to be filed each month. Currently, these include:

- RF-2, Monthly Statement of Assistance Expenditures and Claims for Federal and State Aid (LDSS-1272)
- RF-2A, Monthly Statement of Administrative Expenditures for Federal and State Aid (LDSS-1272A)
- RF-3, Adjustment Claim for Additional State Aid on Expenditures 100% Reimbursable (LDSS-843)
- RF-4, Independent Living Program for Foster Care Children (LDSS-3871)
- RF-6, Monthly Claim for Reimbursement Assistance to Resettled Refugees (LDSS-1047)
- RF-7, Expenditures Statement and Claim for Reimbursement - Assistance for U.S. Citizens Returned from Foreign Countries (LDSS-931)
- RF-8, Monthly Statement of Expenditures and Claims for the Home Energy Assistance Program (HEAP) (LDSS-3551)
- RF-9, Computation and Claim for Additional State Reimbursement for Medical Assistance Under Long Term Care and Presumptive Eligibility (LDSS-3580)
- RF-17, Monthly Statement for Special Project Claims Federal and State Aid (LDSS-4975)
- Schedule G-2, Summary of all Payments for Day Care (LDSS-2109)

These claim forms are prepared in accordance with the detailed instructions issued by OTDA. Copies of these forms and their instructions are contained in [Fiscal Reference Manual \(FRM\) Volume 2](#), Chapter 3. The forms should be prepared in triplicate. Districts automatically transmit claims through the Automated Claiming System (ACS). The district shall retain one “hard copy” of the claim and supporting schedules, with the signed certification statement, in the district, and the local fiscal officer shall retain one copy. Copy 2 is to be retained by the district. Rolls, authorization forms, and all other related documentation is kept on file by the district in a manner to facilitate audit. Copy 3 of each RF claim and supporting schedules should be provided to the local fiscal officer.

Due Dates

Monthly RFs with supporting schedules shall be submitted to the State by the 20th of the month following the month in which expenditures were made.

Claims for reimbursement shall be submitted by or through the commissioner of the district, who is charged with responsibility for administration of PA and care.

Certifications Required

The submission of claims shall be prepared in the manner prescribed by the regulations and applicable instructions. They should be prepared in the formats provided by the state, and shall bear respective certifications of the district official, his/her deputy, or a deputized administrative official and of the fiscal official of the municipality making the claim. The Certification must be signed in ink or indelible pencil. Rubber stamped signatures are not acceptable.

When claims have been prepared and are to be transmitted electronically through ACS for reimbursement, districts should recognize the receivable and accrue anticipated revenues. The entry debits the A400 - Due from State and Federal, Social Services and credits the A980 Revenues account and the appropriate subsidiary revenue accounts.

Each district is required to maintain a claims control check which consists of recording advances received, applying claims submitted against the advances, and tracking settlements of outstanding receivable balances. This procedure is discussed in detail in [Chapter 6](#) of this manual.

For receivables that have remained outstanding for long periods (more than six months), the district should inquire in writing to the state regarding the status of that claim. The district is also responsible for reconciling expenditures reported in each claim submission to the change (reduction) in the unexpended balance of the appropriation account of each program. This procedure ensures that all expenditures were included in the claim.

Automated Claiming System

ACS allows districts to directly enter prime claiming information onto claim form schedules. ACS automatically performs many of the mathematical calculations and extensions using the "prime" data the district staff has data entered. The system also produces printouts that closely resemble the existing claiming schedules.

Claims from districts are data entered into the ACS by district staff. This computer system contains edits, which check the mathematical accuracy of the claims and supporting schedules and updates claiming information for each county. The system also compiles expenditure information, by program, on a statewide basis for external reporting purposes. These external reports include the Quarterly Expenditure Reports (QERs) the state prepares for submission to the federal government to obtain federal funding.

Certification Procedure

The certification procedure requires districts to “initial accept” the claim information. This initial accept transaction suspends or prevents further modifications to this claiming information until it is final accepted.

When the initial acceptance is performed, depending upon which type of claim is being prepared, the claim is available to be printed at the local agency.

Along with the RF claim, printouts of all supporting schedules are also produced. The entire RF package will be available for review and signature by the local officials charged with that responsibility. The signed package should be kept on file at the district for a six year period. The certification for claims processed through ACS does not have to be submitted to OTDA Finance effective with claims submitted January 2005. Claims processed through ACS include:

- RF-2
- RF-2A
- RF-3 State Charges
- RF-3 Mental Hygiene
- RF-4 Independent Living Program for Foster Care Children
- RF-6 Refugee
- RF-8
- RF-9
- Schedule G-2
- RF-17

After the certification statements on the RF coversheet are signed, the district electronically initiates a final acceptance of the package. This results in the claiming data being transmitted electronically to OTDA. By submitting a claim as “final accepted,” the district is acknowledging via electronic means that the claim has been appropriately certified as true, accurate and in compliance with applicable State and Federal requirements, that the district will maintain the certification in the required manner, and that the district is authorizing the State to process the claim on the district’s behalf.

To be processed for payment, the summary totals on the coversheet must agree with the amounts shown on the system as the amounts that were “final accepted.” This check is made when further processing of the claim is performed.

Signed certifications are still required where indicated on vouchers and other special forms.

Major Claim Packages of the State

There are two major claims for reimbursement that districts must file on a monthly basis with the state. These claims are:

- RF-2 Monthly Statement of Expenditures and Claims for Federal and State Aid (LDSS-1272)
- RF-2A Monthly Statement of Administrative Expenditures for Federal and State Aid (LDSS-1272A)

RF-2 Claim Package

The RF-2 Claim summarizes claims for federal and/or state reimbursement of PA and care expenditures, as well as purchase of services expenditures, made at the local level.

All RF-2 entries are derived directly from the supporting schedules A, B, C, E-1, E, F, G, H, K and N. These supporting schedules must be prepared first to determine the net totals, federal shares, state shares and local shares that are transferred to the RF-2. The following briefly describes these schedules.

Schedule A, Expenditures for Family Assistance (LDSS-187)

The Schedule A reports, on a monthly basis, program expenditures for assistance furnished to eligible Family Assistance (FA) recipients. Expenditures are categorized across the schedule into ten major classifications. They are (across, in order):

- Rent Supplements
- Domestic Violence Shelter
- Diversion Transportation
- Other Assistance
- Family Shelter Assistance
- Security Deposits
- Diversion Payment
- Family Shelter Non-Assist
- Transitional Services
- Other Non-Assistance

Schedule B, Claiming for Adult Care, EAA and Guide/Service Dogs (LDSS-4744)

The Schedule B is prepared on a monthly basis as part of the RF-2 Claim Package. This schedule reports the monthly expenditures for Adult Care. Expenditures are categorized across the schedule into six major classifications. They are (across, in order):

- Private Institutions
- Family Type Home for Adults Special Needs
- Public Homes
- EAA
- Adult Shelter
- Guide/Service Dogs

Schedule C, Expenditures for Safety Net Assistance (LDSS-1040)

The Schedule C reports, on a monthly basis, assistance provided to eligible Safety Net (SN) recipients. Expenditures are categorized across the schedule into twelve major classifications. They are:

- Rent Supplements
- Family Shelter Assistance
- Security Deposits
- Diversion Payment
- Adult Shelter Assistance
- Family Shelter Non-Assist
- Transitional Services
- Other Non-Assistance
- Adult Shelter Non-Assist
- Domestic Violence Shelter
- Diversion Transportation
- Other Assistance

Schedule E-1, Summary of Refunds and Cancellations, Decertified Facility Information and Rate Adjustments (LDSS-157A)

Schedule E-1 is in three sections. The first section is a summary of refunds and cancellations of Medical Assistance (MA), which are reported here and on Schedule E. The second section contains all payments made to a facility that has been decertified. Payments made before decertification are eligible for federal reimbursement. Payments made after decertification are non-reimbursable except when continuation of MA is directed by court order or when Fair Hearing determinations are pending.

The third section contains payments made or refunds received due to rate adjustments. This schedule supports refunds reported on the Schedule E.

Schedule E, Computation of Federal and State Aid on Medical Assistance (LDSS-157)

Use Schedule E to support the claim for reimbursement of MA furnished to eligible recipients. Most MA is now paid at the state level through the Medicaid Management and Information System (MMIS). Only payments for some medical services (for example, health insurance premiums or possibly some medical transportation), which may not be handled by MMIS, are reported on the Schedule E. This schedule is also used to report the federal, state and local shares of all refunds and recoveries, which pertain to MA expenditures.

Schedule F, Schedule of Costs for Emergency Assistance to Needy Families with Children (LDSS-1285)

Use Schedule F to consolidate Emergency Assistance to Families (EAF) expenditures made during the month for all aid, care and services granted to families with children (including migrant families). Expenditures are required to meet situations threatening the family and urgent needs resulting from circumstances demanding immediate attention.

Schedule G - Title XX Services for Recipients (LDSS-1372)

Use Schedule G to report expenditures for Title XX services. Amounts are claimed separately for cases whose income is under 200% of the Federal Poverty Level (FPL) and cases at/above 200% of the FPL.

These services are funded through the Title XX Block Grant. (For a detailed discussion of Social Services programs and funding, please refer to [Chapter 8](#) of this manual). Title XX services include:

- Adoption services
- Adult preventive services
- Aftercare services
- Clinical services
- Day care
- Day services
- Emergency cash
- Emergency goods/shelter
- Family planning services
- Health services
- Homemaker
- Other services as provided by the district's Consolidated Services Plan
- Home management services
- Housing improvement services
- Housekeeper/chore services
- Information and referral services
- Parent services
- Post adoption services
- Preventive services for children and families
- Protective services for children and adults
- Residential placement for adults
- Services to victims of domestic violence
- Transportation services

Schedule H - Non Title XX Services for Recipients (LDSS-4283)

Use Schedule H to report expenditures for social services funded through sources other than the Title XX Block Grant. These funding sources include:

- Federal and State funding for EAF services
- State funding for Federally Non-Participating (FNP) Adoption services
- NYS Child Care Block Grant related funding
- Foster Care Block Grant related funding
- 62% state share funding for EAF Protective and EAF Preventive services
- Federal EAF Juvenile Delinquents (JD)/Persons In Need of Supervision (PINS) funding
- Federal EAF Foster Care funding
- Federal EAF funding for NYC tuition
- Title XX funding might also be available for EAF Preventive services under 200% and EAF Protective Services under 200% cases. Federal and state share amounts provided by the various funding sources are determined in the settlement process.

Temporary Assistance to Needy Families (TANF) statutory and regulatory provisions do not allow for the use of TANF/EAF funds for Raise the Age (RTA) youth. Therefore, districts should not use eligibility category code 04 or purchase of service type suffix code E when authorizing RTA services. RTA claims submitted on the Schedule H will need to be reversed using the Benefit Issuance and Control Subsystem (BICS) services adjustment function in the Accounts Menu. See chapter 7 of the [BICS Services Payment Processing Manual](#) for instructions on this process. For questions concerning how to claim RTA expenditures, please contact LocalRTAGuide@ocfs.ny.gov.

Schedule K - Reimbursement Claim for Foster Care and Adoption Expenditures (LDSS-3479)

Use Schedule K to report federal, state and local reimbursement for maintenance and tuition expenditures provided to eligible foster care (including JD/PINS) children under Title IV-E and Non IV-E (also non-EAF) categories.

The Schedule K is also used to claim reimbursement for the following:

- Adoption subsidy payments
- Certain medical subsidies for adopted children
- Committee on Special Education expenditures
- Maintenance costs of handicapped children placed by a local school district in approved residential schools
- Tuition expenditures for Residential Treatment Facility for children placed by a district, New York State Office of Children and Family Services (OCFS), or Family Court

Refunds on the Schedule K include all child support collections made during the month on behalf of foster care children.

Schedule N – TANF Funded Services (LDSS-5045)

Use Schedule N to report case specific expenditures for EAF services, and contractual expenditures provided through Flexible Fund for Family Services (FFFS) for statutory drug/alcohol, statutory domestic violence liaison, and TANF services.

Schedule N does not include the following EAF expenditures:

- EAF JD/PINS services
- EAF Close to Home JD services
- EAF foster care and tuition services
- EAF protective and EAF preventive services for children (including under 200% of the FPL)

The following chart lists the types of services claimed on this schedule for both EAF and FFFS:

Types of Services	EAF	FFFS
Statutory drug/alcohol	N/A	Yes
Statutory domestic violence liaison	N/A	Yes
Work supports	Yes	N/A
TANF child care	Yes	N/A
Financial education and asset developments	Yes	Yes
Non-recurrent short term benefits	Yes	Yes
Supportive services	Yes	Yes
Services for children and youth	Yes	Yes
Prevention of out-of-wedlock pregnancies	Yes	Yes
Fatherhood and two-parent family formation	Yes	Yes
Family support/family preservation/reunification services	Yes	Yes
Adoption services	Yes	N/A
Additional child welfare services	Yes	Yes
Home visiting programs	Yes	Yes
Administrative costs	N/A	Yes
Assessment/service provision	Yes	Yes

General Comments on the RF-2 Claim Package

Each of the supporting schedules in the RF-2 package must be submitted regardless of whether or not there are amounts to report. If there are no dollar values, then zeros should be entered on the effected schedules.

RF-2A Claim Package

The RF-2A claim is the basic claim for administration expenditures for most of the district's programs. As with the Schedule RF-2, all entries on the Schedule RF- 2A are derived from supporting schedules, including the "D" Series of Administration Claiming schedules. Prepare these schedules first to determine the net totals, federal shares, state shares, and local shares. These shares are then summarized by program or funding source through the RF-2A Worksheets (LDSS-1272A-1 LDSS-1272A-2 and LDSS-1272A-3). The summary totals are then transferred to Schedule RF- 2A.

The details for completing most of the schedules in the RF-2A package are contained in the [FRM Volume 3](#).

LDSS-923, Cost Allocation of Schedule of Payments Administrative Expenses other than Salaries

All non-salary administrative expenditures must be assigned one of the 14 function codes (for example, F-1 – Intake/Case Maintenance, F-6 - Training, etc.) and one object of expenditure code (for example, 11 - Travel, 14 -EDP Services, etc.). Each month, the district prepares two versions of the LDSS-923.

- Version 1 - list each non-salary expenditure by object of expenditure and by function.
- Version 2 - provide summary totals by object of expenditure code and function.

These summarized costs are then transferred to Section II of the Schedule D. Only the summary version (version 2) is submitted to OTDA. The detailed version (version 1) is retained on file for audit purposes.

Schedule D, DSS Administrative Expenses - Allocation and Distribution by Function and Program (LDSS-2347)

Use Schedule D to report monthly all salary costs and staff counts for each function shown. Fringe benefits are calculated as a percentage of total salaries (and adjusted to actual expenditures after the end of the year when actual costs are known). Schedule D also contains the total non-salary costs as taken from the total of the LDSS-923 Summary schedule. Both Overall and DSS Administrative Overhead are allocated to each of the functions on this schedule. County-wide central services costs are also distributed to the functions. All of these costs are transferred to the program administrative sub-schedules.

Schedule D-1, Claiming of Intake/ Case Maintenance (I/CM) Expenditures (LDSS-2347-A)

Use Schedule D-1 to monthly provide the basis for determining federal, state and local shares as well as the central services costs for Intake/ Case Maintenance expenditures.

Schedule D-2, Allocation for Claiming of General Services Administration Expenditures (LDSS-2347-B)

Use Schedule D-2 to identify and distribute total General Services Administration Expenditures to appropriate categories such as Title XX, Title IV-E, EAF, Child Care Block Grant, etc. This form is prepared on a monthly basis.

Schedule D-3, Allocation and Claiming of Administrative Costs for Employment Programs (LDSS-2347-B1)

Use sub-schedule D-3 to distribute total Employment Program Administrative expenditures to appropriate categories such as: TANF Employment Program, Supplemental Nutrition Assistance Program (SNAP) Employment and Training and Non-state Employment programs. prepared on a monthly basis.

Schedule D-4, Calculation of Medical Assistance Eligibility Determination/ Authorization/Payments Costs Shares (LDSS-2347-B2)

Use sub-schedule D-4 to distribute and claim federal and state reimbursement for the eligibility and authorization costs related to the MA Program. It may also contain costs of processing MA payments, although most payments are made at the state level. This form is prepared on a monthly basis.

Schedule D-5, Calculation of Medical Assistance Policy Planning/ Administration Cost Shares (LDSS-2347-B3)

Use sub-schedule D-5 to distribute and claim costs for skilled professional staff involved with Policy and Planning for the MA Program and for WMS-MA Expenditures. Not all districts have expenditures that are allowable under this functional category. This form is prepared on a monthly basis.

Schedule D-6, Reimbursement Claim for Training (LDSS-2347-C)

Use sub-schedule D-6 to allocate Training Expenditures including central services costs, to the appropriate functions and programs within those functions. This form is prepared on a monthly basis.

Schedule D-7, Distribution of Food Stamp Expenditures Activities (LDSS-2347-E)

Use sub-schedule D-7 to calculate the USDA, state and local shares of SNAP Administration costs as well as the central services cost related to SNAP. It also distributes SNAP costs by SNAP activities such as certification, etc. This form is prepared on a monthly basis.

Schedule D-8, Allocation for Claiming of Title IV-D Child Support Activities and Support Collection Unit Expenditures (LDSS-2547)

Use sub-schedule D-8 to allocate Child Support costs based on Title IV-D or Support Collection Units. It also segregates Child Support Function costs among four types of providers:

- IV-D Agency (for example, district)
- Cooperative Agreements (other local agencies)
- Purchase of Services from Government Agencies
- Purchase of Services from Private Agencies

These costs are then distributed to federal and non-federal categories. This form is prepared on a monthly basis.

Schedule D-10, Claiming of Fraud & Abuse Administrative Costs (LDSS-2347-F)

Use sub-schedule D-10 to distribute and claim federal and state reimbursement for costs related to fraud and abuse prevention activities. This form is prepared on a monthly basis.

Schedule D-18, Distribution of TANF Funded Services Expenditures to Activities (LDSS-2347N)

Use sub-schedule D-18 to distribute FFFS expenditures for district administered statutory drug/alcohol, statutory domestic violence liaison, and TANF services. This form is prepared monthly. TANF services includes the following:

- Financial education and asset developments
- Non-recurrent short term benefits
- Supportive services
- Services for children and youth
- Prevention of out-of-wedlock pregnancies
- Fatherhood and two-parent family formation
- Family support/preservation/reunification services
- Additional Child Welfare services
- Home visiting programs
- Assessment/service provision

LDSS-923A, Cost Allocation Schedule of Payments for Administrative Expenses other than Salaries - Title IV-D, Child Support Activities and Collection Unit Costs

Use sub-schedule LDSS-923A, Cost Allocation Schedule of Payments for Administrative Expenses other than Salaries-Title IV-D, Child Support Activities and Collection Unit Costs to provide the detailed breakdown of non-salary costs for Schedule D-8, Allocation for Claiming of Title IV-D Child Support Activities and Support Collection Unit Expenditures. This form is prepared on a monthly basis.

RF-2A Worksheet, Administration Costs Claim Summary (LDSS-1272-A-1, 2 and 3)

Use the RF-2A Worksheet to summarize federal, state and local share information from the various D Series so the RF-2A claim form can be completed. The RF-2A format mirrors settlement notices the state issues when claims are paid or settled. The close similarity in the claim form and the settlement form helps the district in tracking claims and settlements and determining the balance of federal and state reimbursement to be received or the amount denied. These worksheets are not filed with the state, but are required to be kept for six years at the district level to provide an audit trail for claiming.

Additional Claim Packages

Districts may also need to file additional claim packages that involve claiming additional reimbursement levels or for specially funded programs. The following are brief descriptions of additional claim packages. Not every district will have expenditures each month for specially funded programs.

Schedule G-2, Summary of All Payments for Day Care (LDSS-2109)

Use Schedule G-2, Summary of All Payments for Day Care (LDSS-2109) to summarize all day care payments made at the local level and provide child counts. G-2 day care columns include:

- Title XX day care (five columns)
- Block Grant 100% Funded for all other eligible individuals
- Block Grant 75% Funded for those households on PA

The package includes a separate certification to be signed by the district administrative officer.

Title XX day care expenditures are claimed on the RF-2, Schedule G, Title XX Services for Recipients (LDSS-1372), line 2. The New York State Child Care Block Grant day care expenditures are claimed on the RF-2, Schedule H, Non-Title XX Services for Recipients (LDSS-4283), for both 100% funded day care and 75% funded day care.

RF-3, Adjustment Claim for Additional State Aid on Expenditures 100% Reimbursable (LDSS-843)

The Schedule RF-3 is submitted in two separate formats.

- Version 1 - use to claim 100% reimbursement for state charges.
- Version 2 - use to claim 100% reimbursement for expenditures made on behalf of Mental Hygiene Releasees.

For both versions of the RF-3, the assistance and care expenditures should be claimed in the first instance under the other PA programs (such as FA, SN, MA, Title IV-E, or EAF). The additional reimbursement is claimed on the Schedule RF-3.

The RF-3 also provides reimbursement for administrative costs related to Mental Hygiene cases or for full-time staff working with Indians.

RF-3ST, State Charges

State charges are defined as Needy Indians and members of their families residing on an Indian reservation in New York State even though such Indians may have state residence. An Indian residing off the reservation has the same status as any other person. The department will reimburse 100% of the cost of PA and care for Needy Indians. Medical costs of Needy Indians on reservations are 100% State funded after federal participation (if any).

RF-3MH, Mental Hygiene

Mental Hygiene Releasees are eligible persons who have been:

- patients in a State Office of Mental Hygiene facility for a continuous period of five or more years, and
- discharged, released or conditionally released from the facility, or

- discharged from conditional release, and, at the time of release, are in need of FA, SN, MA, or Services.

RF-4, Independent Living Program For Foster Care Children (LDSS-3871)

Use the RF-4 to claim Independent Living expenditures. Services included under Independent Living are:

- Academic support services
- Vocational training
- Life management instruction
- Community resources instruction
- Aftercare services
- Employment readiness training
- Independent living stipends
- Room and board for independent living children

RF-6, Monthly Claim for Reimbursement - Assistance to Resettled Refugees (LDSS-1047)

A single RF-6 package is required to claim the 100% Federal reimbursement for applicable expenditures for the Refugee Assistance Program and the Cuban/Haitian Entrants Program. These expenditures should be claimed for normal reimbursement in the first instance under whatever PA programs (SN, MA, child care) they were authorized. The additional federal reimbursement is then claimed on the RF-6. Administrative expenses for these programs are calculated on the RF-6A and then brought forward to the RF-6. Both administrative costs and social services costs are reimbursed in the first instance on the RF-6. Services that can be claimed on the RF-6 relate to Refugee and Entrants foster care cases involving unaccompanied minors. Expenditures should be claimed in the following order:

- Expenditures for unaccompanied minors, including allowable administrative costs.
- Expenditures for the cash/MA and administrative costs for refugees/entrants who are otherwise eligible for FNP cash and MA programs (i.e., SN and FNP-MA).
- Allowable administrative costs incurred for the overall management of the Refugee/Entrant Assistance Programs.

Refugees

A Refugee is any person who is outside his or her country of nationality or habitual residence, and is unable or willing to return to or seek protection of that country due to a well-founded fear or persecution based on race, religion, nationality, membership in a particular social group, or political opinion. Under the Refugee Assistance Program, assistance and services will be provided to all bonafide refugees without regard to a refugee's national origin (for example, Indochinese, Cuban, Soviet Jews, etc.).

Cuban/Haitian Entrants

Cuban/Haitian Entrants, who arrived during 1980 into the United States, are identified on their INS forms I-94 as “Cuban/Haitian Entrant (Status Pending).” Individuals in this group are considered to be permanently residing in the United States under color of law provisions. These Cuban/Haitian Entrants are not classified as refugees, but are eligible for social services assistance programs if they meet all of the other eligibility criteria for the appropriate program.

RF-6A, Federal Reimbursement for Refugees or Cuban/Haitian Administrative Costs (LDSS-3510)

Administrative costs related to either the Refugee Assistance Program, or the Cuban Haitian Program are first calculated on the RF-6A and then carried forward to the appropriate version of the RF-6. Detailed instructions for the RF-6A form are contained in the [FRM Volume 3](#), Chapter 25.

RF-7, Expenditures Statement and Claim for Reimbursement - Assistance for U.S. Citizens Returned from Foreign Countries (LDSS-931)

Each year a number of United States citizens are returned from foreign countries (repatriated) because of poor health or because they are destitute. These individuals require some assistance and care when they arrive in New York State and the assistance is provided by the district in which they are now located.

The federal government reimburses these expenditures at 100%. A separate RF-7 must be manually filed for each person for whom expenditures were made during the month of the claim. Filing instructions can be found in [FRM Volume 2](#), Chapter 3.

RF-8, Monthly Statement of Expenditures and Claims for the Home Energy Assistance Program (LDSS-3551)

The federal energy assistance program, which in New York State is administered by OTDA, is the Home Energy Assistance Program (HEAP).

HEAP is a 100% federally funded program that runs on the federal fiscal year of October 1 through September 30. It is a block grant to the state. Each district receives an allocation of HEAP funds from this block grant. There is no additional federal or state fund reimbursement if a district exceeds its original allocation without prior federal approval of additional funds.

The Employment and Income Support Program (EISP) at the state level, issues both an allocation to districts and a payment matrix for the benefit levels for recipients. HEAP assistance may be furnished directly to the recipient or as a vendor payment for providing energy for heating or repairs to heating equipment owned by a recipient. These expenditures are claimed on the RF-8.

Use the RF-8 to claim 100% federal funding for expenditures for the HEAP Program as identified on the Schedule D, DSS Administration Expenses Allocation and Distribution by Functional Program (LDSS-2347), as function F11.

RF-9, Computation and Claim for Additional State Reimbursement for Medical Assistance Under Long Term Care and Presumptive Eligibility (LDSS-3580)

Long Term Care

The RF-9 reports Title XIX Long Term Care expenditures for Skilled Nursing Facility Care, Personal Care Services, Certified Home Health Agency Services, the Long Term Home Health Care Program, Personal Emergency Response Services, and Other Covered Medical Expenses. Long term care provided to state charges is reported on the RF-3. Long term care provided to Refugee/Entrant cases is claimed on the RF-6. Since January 1, 2006 the RF-9 and the MA program on the RF-3 are used for DOH reconciliation purposes. All MA should be initially reported on the RF-2 and Schedule E to receive 100% state funding after federal participation.

Presumptive Eligibility for Long Term Care

Persons who have applied for and are presumed eligible for MA may receive necessary long-term care and services if certain criteria is met, as described in [FRM Volume 2](#), Chapter 3. If an individual is subsequently determined to be ineligible for MA, recoupment may be made from the individual for sums expended providing assistance during the period of presumptive eligibility. Any related refunds that the district receives should be reported on the RF-9 by matching to claimed expenditures.

See [FRM Volume 2](#), Chapter 3 for a further description of RF-9 presumptive eligibility reporting.

RF-17, Monthly Statement for Special Project Claims Federal and State Aid (RF-17) (LDSS-4975)

The RF-17 reports special project expenditures claimed as function F17 on the RF-2A claiming package. As a result, the RF-17 cannot be entered into the ACS until the corresponding RF-2A has been final accepted by district staff in the system. Likewise, supplemental RF-2A claiming packages cannot be entered until the RF-17 for the previous sequence number has been final accepted by district staff in the ACS. This means that even if nothing is entered as function F17 on the RF-2A claiming package, a zero-dollar RF-17 must be entered.

Federal, state, and local shares on the RF-17 are determined based upon the information entered on the Schedule of Payments for Expenses Other Than Salaries for Other Reimbursable Programs (LDSS-923B), and the RF-17 Worksheet Distribution of Allocated Costs to Other Reimbursable Programs (LDSS-4975A). Details for completing the RF-17 claiming package can be found in the [FRM Volume 3](#), Chapter 18.

LDSS-923B, Schedule of Payments for Expenses Other Than Salaries for Other Reimbursable Programs

Use schedule LDSS-923B to distribute expenditures for non-salary costs claimed on the RF-2A claiming package as function F17 on the Cost Allocation of Schedule of Payments Administrative Expenses Other Than Salaries (LDSS-923) to each special project. This schedule is separated into two separate parts with the first page for administrative costs, and the second page for programmatic costs.

LDSS-4975A, RF-17 Worksheet Distribution of Allocated Costs to Other Reimbursable Programs

Use schedule LDSS-4975A to distribute salary costs, staff counts, Overall and DSS Administrative Overhead costs, and central services costs claimed on the RF-2A claiming package as function F17 on the Schedule D, DSS Administrative Expenses Allocation and Distribution by Function and Program (LDSS-2347), to each special project. Fringe benefits are calculated as a percentage of total salaries, and are adjusted to actual expenditures after the end of the year when actual costs are known. This schedule also contains the non-salary costs reported on the schedule LDSS-923B. Entry of federal, state, and local shares is dependent upon each special project.

Filing of Supplemental Claims for Reimbursement

Districts will, on occasion, need to file a supplemental reimbursement claim for expenditures made during a previous month or period because they were not claimed at that time or were incorrectly claimed and need to be corrected. Districts should submit the supplemental claim reason in the comment field of ACS.

Supplemental claims have various claiming deadlines based upon the type of expenditure involved. For more information regarding these deadlines refer to the [Claiming Deadlines](#) section of this chapter. Supplemental claims increasing federal or state reimbursement may not be paid if filed beyond the claiming deadlines.

Note: Rate adjustments for providers of such services as foster care or others for a previous period that are being paid on a current basis should be claimed on current schedules and not on supplementals.

Note: HHS' Administration for Children and Families (ACF) requires explanations for any single increasing or decreasing Title IV-E supplemental adjustment reported to ACS that equals \$200,000 (total amount) or more. The explanation must include a summary statement identifying the source and the reason for the claim. Additional detailed information must be provided on the rationale, basis, relationship to other claims previously submitted, and the calculation of the adjustment. Please send the explanation to OCFS POS type mailbox at: OCFS.sm.finance.IVEFC.POSTypes@ocfs.ny.gov.

Filing of Adjustment Claims for Reimbursement

Adjustment claims are a form of supplemental claim and are generally used when the district is adjusting estimated claim costs to actual expenditures for the past year. Examples of adjustment claims are:

Fringe Benefits Adjustments

Fringe benefits may be claimed in one of two ways, based either on estimated or actual costs. The main advantage to claiming based on estimated costs is that the cash flow is uniform to the district because an equal amount is claimed every month for fringe benefits. Under the actual basis, fringe benefits are claimed on a quarterly basis for most items (Social Security (FICA), Health Insurance, Workers' Compensation, etc.) except retirement which is normally paid on an annual basis.

Instructions concerning Fringe Benefits are found in the [FRM Volume 3](#), Chapter 4.

If fringe benefits are claimed on an estimated rate (expressed as a percentage of salary costs), the district must adjust the fringe benefits to actual costs at year-end. This is done either on the original RF-2A for the last month in the local fiscal year, or as a supplemental for that month if the final costs are not determined in time to meet the filing due date for the original claim.

Maintenance In Lieu of Rent Adjustments

Districts occupying space in a publicly-owned building must complete a Statement of Estimated Annual Maintenance Costs Relating to Space (SEAMC) to arrive at an estimated rate per square foot for indirect and total maintenance costs. Districts must also obtain three written appraisals of comparable rent in a privately owned building. Districts need not obtain new appraisals for each year unless there has been large changes in rental charges for that geographical area during the year. These appraisals, however, should not be more than three years old. If the estimated rate for the total maintenance costs exceeds 75% of the lowest appraisal, Form LDSS-539 “Information on Office Space Rental Charges in Publicly Owned Buildings” (instructions for which are in the [FRM Volume 3](#), Chapter 24) must be submitted to OTDA for prior approval.

Subsequent to the end of the district’s fiscal year, actual costs for the past year must be determined and new total and indirect rates are computed.

When this is completed, the district will prepare an adjustment (supplemental) claim to adjust the estimated costs claimed for the prior year to actual costs. In addition, there should be an adjustment made for the current year for these amounts already claimed to bring these costs up to what would have been claimed using the new rate. The adjustment (supplemental) claim for the prior year must be submitted as a supplemental claim within six months of the close of that fiscal year to which the actual costs pertain. The adjustment for the current year’s estimated costs should also be made in this supplemental claim. For more detail information, please refer to the [FRM Volume 3](#), Chapter 24.

Central Services Rate Adjustments

In accordance with the policies and procedures contained in New York State Office of Management and Budget (OMB) Circular central services, and State Laws and Regulations, certain costs incurred by local governmental agencies in support of district operations are eligible for federal reimbursement.

To determine the amount of federal reimbursement, the local government must:

- prepare an annual indirect cost proposal that identifies the methodology to be applied to distribute costs related to district operations,
- calculate actual costs based on the proposal methodology,
- allocate costs among the functions administered by the district, and
- calculate federal shares by program and category.

The annual indirect cost proposal central services that the district must prepare before claiming reimbursement for central services costs identifies each of the county agencies included in the central services “Pool” and describes the methodology which the county will use to distribute actual costs. In addition, the proposal should include estimates of the annual cost to be allocated to social services and other county agencies under the methodology included in the proposal. The district must submit to the state at the beginning of the district’s fiscal year an annual certification, For LDSS-2346, Section II, from the local Fiscal Officer stating that the central services cost proposal has been prepared in accordance

with prescribed regulations and requirements. This form should be submitted to the Bureau of Financial Services, New York State Office of Temporary and Disability Assistance, 40 North Pearl Street, 14C, Albany, New York 12243.

Districts that claimed reimbursement for central services costs on a monthly basis on Schedules D through D-10, by using cost estimates from the annual proposal prorated over a 12-month period, must perform an annual reconciliation after actual costs are determined. Districts must submit an adjustment claim as a supplemental in the following year.

The submission of estimated central services claims has the advantage of making the cash flow relatively constant during the year. The disadvantage is the requirement to calculate an annual adjustment, which could be substantial, if the cost proposal estimates are inaccurate at the beginning of the year.

Some districts may use another method to adjust the estimated central services to actual costs. This method entails rolling the amount of the adjustment into the estimated rate calculated for the current year. If the district uses this method, then no supplemental claim needs to be filed.

Finally, districts may choose to claim central services costs on an actual basis. This claim for reimbursement is normally made once a year. The disadvantages to this procedure is that it causes significant fluctuations in the district's cash flow resulting from the federal reimbursement of these costs, as well as district's costs when making comparisons between quarters during the year.

Additionally, because of the two-year time limit for claiming costs (as explained in the next section), the district may jeopardize federal reimbursement if the actual central services cost are not determined and claimed within this two year period. Because of the repercussions, most districts, if not all, claim central services cost on an estimated basis. Please refer to the [FRM Volume 3](#), Chapter 6, for more details on the central services claiming.

Claiming Deadlines

Two-Year Claiming Deadlines

A compilation of all district claims must be reported on the QER, which the state submits to HHS and the United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) within two years after the quarter in which the agency made the expenditure. For the state to meet this deadline, districts must final accept claims in the ACS within twenty-two months after the end of the quarter in which the expenditure was made to be included in the QER and be eligible for federal reimbursement. For example, claims for expenditures made during the October – December 2015 quarter must be final accepted by October 31, 2017 for them to be filed to HHS and FNS by December 29, 2017.

Title IV-E program and administration expenditures are an exception, and must be final accepted in the ACS by districts within twenty-one months after the end of the quarter in which the expenditure was made to be included in the QER and be eligible for federal reimbursement. For example, claims for expenditures made during the October – December 2015 quarter must be final accepted by September 29, 2017 for them to be filed to HHS by October 31, 2017.

As these time constraints are based on federal regulations, the state has no ability to grant waivers to them.

Two-Year Claiming Deadline Exception

There may be an exception to the two-year claiming deadline if the claim meets one of the following criteria:

- Any claim resulting from an audit exception. Audit exceptions means a proposed adjustment by the responsible federal audit agency to any expenditures claimed by a State. While the State continues to challenge this interpretation so that the State audit adjustments could also be considered exceptions, the federal government continues to discount this interpretation. We stress, however, that districts required to submit supplemental claims to correct audit findings, must indicate the audit number in the ACS Comment field to better document the reason for the supplemental.
- Any claim resulting from a court-ordered retroactive payment. Court ordered retroactive payments means either a retroactive payment the State makes to an assistance client or an individual under a Federal or State court order, or a retroactive payment made by HHS under a Federal court order. Although HHS may accept these claims as timely, this provision does not mean that HHS necessarily agrees to be bound by a State or Federal court decision when HHS is not a party to the action.
- Any claim for which the Secretary of DHHS decides there is good cause to waive the claiming deadline restriction. If a district believes that it meets the criteria for exception it should write to BFS describing the circumstances for the late submission and the justification for the waiver.
- Any claim for an adjustment to prior year costs claimed under an interim rate and which rate is later determined to be different than originally claimed. Adjustments to prior years costs means an adjustment in the amount of particular cost item that was previously claimed under an interim rate and which rate is later determined to be different than originally claimed.

Accordingly, districts must ensure that increasing claims for federal reimbursement are submitted within twenty-two months after the end of the quarter in which the expenditure was made to meet the two-year limit. Any claim submission for Federal reimbursement for a period exceeding the two-year limit must meet one of the above exceptions noted. Districts must provide an abbreviated yet definitive comment (in red text) in the comments section of the appropriate RF-2 or 2A claim form to be considered for processing and reimbursement. Any claim over two years old that does not fit one of the above criteria should not be filed. In any instance where the claim exceeds the two-year limit and an acceptable exception narrative is not indicated in the comment section of the claim form, BFS will contact the district to question the claim submission. If the district is unable to provide an adequate explanation with written documentation, if necessary, the district will be instructed to prepare a reversing claim. This action will reverse the claim in ACS, as well as recover any payment that may have been made to the district.

Please review [01-LCM-08](#) concerning the two-year claiming deadline for further information.

Other Claiming Deadlines

There are several types of claims which do not follow the two-year claiming deadline. Provided below is a table listing these claims, and their corresponding effective periods and final accept by dates.

Program	Effective Period	Final Accepted By
MA Administrative Cap ¹	CY	02/01
SNAP E&T 100%	FFY	02/01
Training Cap	CY	02/01
Public Assistance	CY	03/01
Adult Shelter (NYC)	CY	03/31
Child Care Block Grant	FFY	03/31
Child Welfare	FFY	03/31
Foster Care Block Grant Admin	FFY	03/31
Foster Care Block Grant Program	CY	03/31
Independent Living	FFY	03/31
Title XX	FFY	03/31
HEAP	FFY	12/31

1.MA follows the two-year claiming deadline, so claims final accepted after February 1 are included on the next cap.

Please note that special projects claimed on the Monthly Statement for Special Project Claims Federal and State Aid (RF-17) (LDSS-4975), and FFFS claims are not included in the table above. For special project claims, similar information can be found in the ACS on the RF-17 claiming package under the worksheet labeled Curr_Proj_info. For FFFS claims, similar information can be found in each year’s FFFS administrative directive’s attachment labeled FFFS Desk Reference Guide located at <http://otda.state.ny.net/directives/>.

Chapter 6: Claims Control

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Introduction

This chapter covers the control of claims for reimbursement for expenditures made to or on behalf of clients and for the administration of these programs.

The Accounting Principles Chapter ([Chapter 2](#) of this manual) mentioned that New York State counties use the Uniform System of Accounts for Counties as prescribed by §36 of the General Municipal Law. This Uniform System of Accounts is based on thirteen accounting principles, one of which described the accounting basis to be used by the municipalities. The state requires a modified accrual basis of accounting to be used as follows:

Modified Accrual

Revenues are susceptible to accrual if they are measurable and available to finance the operations of the current year. Available means collectible within the current period or soon enough thereafter so that these revenues can be used to pay liabilities of that period.

Under modified accrual, revenues are recorded when received in cash except:

- revenues susceptible to accrual, and
- revenues of a material amount that have not been received at the normal time of receipt.

Federal and state grants will be accrued, if susceptible to accrual. Generally, if expenditure of funds is the prime factor for determining eligibility for the grant funds, revenues should be recognized at the time of making the expenditure. Social services districts (districts) consequently recognize federal and state reimbursement when they calculate and file expenditure reports with the state.

Expenditures under the modified accrual basis should be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term liabilities, which should be recognized when due.

Fund Accounting

Another of the accounting principles is Fund Accounting. The System of Accounts is operated on a Fund Basis. A fund is a fiscal and accounting entity with self-balancing accounts recording resources, liabilities, and equity. Funds are created for carrying out specific activities, or attaining certain objectives in accordance with law, or dictated by generally accepted accounting practices. Social Services appropriations, expenditures, revenues, and liabilities are all recorded in accounts within the General Fund.

The A-400 Account

The A-400 Due from State and Federal, Social Services General Ledger Asset Account is in the General Fund. It is the account used by the districts to record the amount of revenues to be received for expenditure reports (claims) submitted to the state. It is a type of an accounts receivable asset account.

The details will be kept separately within this A-400 account by the district, and should be reconciled with the county fiscal officer's general ledger account every month.

A debit balance in this account indicates the amount of social services aid receivable and will be reported as an asset on the balance sheet. Below is a list of transactions resulting in a debit to this account:

- Accrued amounts due from the state and federal governments for claims submitted
- Positive adjustments on settlements for reimbursement of additional state or federal funding
- Positive settlement bottom line adjustment for reimbursement not included in the claims register

A credit balance in this account indicates advances in excess of claims submitted. A credit balance will be reported as a liability on the balance sheet. Below is a list of transactions resulting in a credit to this account:

- Settlement payments made by the New York State Office of Temporary and Disability Assistance (OTDA)
- Advances of state and federal aid
- Rejected claims and negative adjustments of claims based on memorandums and advice of OTDA
- Negative bottom line adjustments on settlements for expenditures not included in the normal claims process

Interim and Annual Financial Reports

As one of the Accounting Principles, the districts should prepare both Interim and Annual Financial Reports. Interim financial statements facilitate financial management and legislative oversight. Annual financial statements containing, at a minimum, the basic financial statements and notes to those financial statements give a fair presentation of financial position and operating results of the districts. Therefore, the balance of this A-400 account can be significant in the district's financial position reports.

Claims Register

As a tool for keeping an accurate balance in the A-400 account, the districts are required to maintain a claims register to track claims submitted, advances received, settlements, and adjustments made to those claims.

This register enables the district to determine if all of their submitted claims have been settled. If the district discovers that a claim appears to be unsettled for an extensive period of time, the district should inquire its status with their appropriate field staff contact found in either [Chapter 4](#) or [Chapter 12](#) of this manual. It is important to include the month of the claim, the date the claim was submitted, the program involved, and the dollar value of the claim. Additionally, there are reports in the County Report Library under the folder labeled "Miscellaneous Reports" at http://eds0225pw5srs.svc.ny.gov/Reports_P16TDABSMT/browse/ which can be used to help investigate a claim that appears to be unsettled on the claims register.

Method For Setting Up A Claims Register

The following explanation is a suggested method of setting up and maintaining a claims register for the A-400 account.

Subsidiary Register

Districts should setup and maintain subsidiary registers for controlling the various types of claim packages. There should be a register for the RF-2 and RF-2A claim packages and a second register should be used for the RF-3ST, RF-4, RF-6, RF-7, RF-8 and RF-17 claim packages. Include only those which apply to your district.

Each of these registers should be in two parts, one for the Federal Share Reimbursement Claims and one for the State Share Reimbursement Claims. This will make it easier for the districts to track settlements back to the original claim submittals. It is necessary because the time frames for settlements vary from claim package to claim package and from federal aided programs to state aided programs.

The register's format should be a spreadsheet starting with a date column for recording the date an advance was made, the date a claim was submitted to the state, or the date the notice of claim settlement was received.

The next column should be a description column where the nature of the entry is identified as to type of transaction (such as July 2002 RF-2, Advance for October 2002, July 2002 RF-2 supplemental, etc.).

The next column should be a reference column. This column would be used to identify journal entry numbers for the recording of claims and settlement voucher numbers to record advances and settlements. The correct use of these reference numbers will assist the district in the reconciliation process.

The remaining columns of the register will contain dollar amounts. The first two columns will be used to record the debit or credit entries made to the A-400 Account Due from State and Federal Social Services. The first column labeled, "claims" will record claims submitted and upward adjustments to claims (debits). The second column labeled "payments" will record advances, settlements and downward adjustments (credits) received.

The difference between these two columns for each claims register should be determined, and should be combined for all claims registers (if more than one is maintained). This would allow comparison of the final amount to the balance in the A-400 account in the general ledger, maintained by the County Fiscal Officer.

The remaining columns of the claims register are set up to match the revenue accounts used by the districts. The number of columns would depend on the district's need for detail. There should at least be enough columns to reflect the revenue accounts used by the district. More columns can be used if the district needs a finer breakdown of the revenues to subcategories (such as A-4609 may be broken down to amounts for EAF and amounts for FA). Additionally, districts may want to create extra columns based upon the program mappings used by OTDA's settlement system. These can be found in the County Report Library under the folder labeled "Miscellaneous Reports" at http://eds0225pw5srs.svc.ny.gov/Reports_P16TDABSMT/browse/.

The example given below follows the same format as the claim settlement notices that districts receive from the state, and as such, may contain more information or detail than the district needs. Note: each column in the revenue section of the spreadsheet represents a single revenue subsidiary account. A credit is shown as a positive dollar amount and a debit is shown as a negative amount (which will be bracketed).

Sample Federal Claims Register - Page 1 of 2

Federal Claims Register		A400		RF2		SN		FA Rent		SN Supp.		CHP		MA		Adoption Subsidy		Foster Care		Kin Gap		EAF Services		EAF TANF		Title XX Under 200%		FFFS		DCBG					
Date	Description	Reference	Claims	Payments	FA	SN	FA Rent Supp.	SN Supp.	CHP	MA	Adoption Subsidy	Foster Care	Kin Gap	EAF Services	EAF TANF	Title XX Under 200%	FFFS	DCBG																	
					A4609	A4640	A4609	A4640	A4601	A4601	A4619	A4619	A4610	A4619	A4609	A4670	A4615	A3655																	
16-Feb-17	01/17 REF2 O	JV100	800,000	-	(725,000)																														
16-Feb-17	01/17 REF2 A O	JV101	200,000	-																															
01-May-17	Settlement	BA025000	-	1,000,000	725,000																														
Total for the month of January			\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
16-Mar-17	02/17 REF2 O	JV103	920,000	-	(720,000)																														
16-Mar-17	02/17 REF2 A O	JV104	230,000	-																															
31-May-17	Settlement	BA025100	-	1,150,000	720,000																														
TOTAL FOR MONTH OF February			\$ 1,150,000	\$ 1,150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18-Apr-17	03/17 REF2 O	JV108	850,000	-	(600,000)																														
18-Apr-17	03/17 REF2 A O	JV109	350,000	-																															
17-May-17	03/17 REF2 S1	JV110	10,000	-																															
07-Jul-17	Settlement	BA025310	-	1,195,000	600,000																														
10-Jul-17	BA025310 Adjustment	JV113	-	5,000																															
14-Aug-17	Settlement	BA025330	-	10,000																															
TOTAL FOR MONTH OF March			\$ 1,210,000	\$ 1,210,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FOR QUARTER			\$ 3,560,000	\$ 3,560,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance for the Quarter:			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sample Federal Claims Register - Page 2 of 2

REF2A	Title XX Admin A4610	Title XX Under Admin A4610	MA Admin A4610	MA Pers Care A4601	Child Support Admin A4610	USDA Admin A4611	USDA Nur Ed A4611	SNAP E&T 100% Admin A4611	SNAP E&T 50% Admin A4611	SNAP E&T Participant A4611	SNAP E&T Dependent A4611	USDA Fraud & Abuse A4611	Foster Care Training A4610	Adoption Training A4610	Kin Gap Training A4610	Foster Care Admin A4610	Adoption Admin A4610	Kin Gap Admin A4610	CHP Admin A4610	FFFS Admin A4615	Day Care Admin A4610	
	(125,000)		(75,000)																			
	125,000		75,000																			
	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
	(180,000)		(25,000)			(25,000)																
	180,000		25,000			25,000																
	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
	(25,000)		(25,000)		(25,000)	(25,000)							(50,000)	(50,000)	(125,000)	(25,000)						
	25,000		25,000		25,000	25,000							50,000	50,000	125,000	25,000						
	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$

Sample State Claims Register - Page 1 of 2

State Claims Register		A400		RF2		Home for Adults with Spec. Needs		Adult Shelt./ Pub. Homes		CHP		MA		Adoption Subsidy	
Date	Description	Reference	Claims	Payments	FA	FA Rent Supp.	SN	SN Rent Supp.	EAA	Home for Adults with Spec. Needs	Adult Shelt./ Pub. Homes	CHP	MA	Adoption Subsidy	
					A3609	A3609	A3640	A3640	A3642	A3606	A3630	A3601	A3601	A3619	
16-Feb-17	01/17 RF2 O	JV100	860,000	-	(280,000)		(500,000)						20,000		
16-Feb-17	01/17 RF2A O	JV101	40,000	-											
16-Feb-17	01/17 RF2 & 2A O Adj. Entry	JV102	-	100,000											
01-May-17	Settlement	BA025001	-	800,000	280,000		500,000						(20,000)		
TOTAL FOR MONTH OF January			\$ 900,000	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16-Mar-17	02/17 RF2 O	JV103	1,060,000	-	(200,000)		(500,000)		(15,000)						
16-Mar-17	02/17 RF2A O	JV104	70,000	-											
16-Mar-17	02/17 RF2 & 2A O Adj. Entry	JV105	-	205,000											
31-May-17	Settlement	BA025101	-	925,000	200,000		500,000		15,000						
TOTAL FOR MONTH OF February			\$ 1,130,000	\$ 1,130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18-Apr-17	03/17 RF2 O	JV106	1,110,000	-	(210,000)		(500,000)		(30,000)						
18-Apr-17	03/17 RF2A O	JV107	75,000	-											
18-Apr-17	02/17 RF2 & 2A O Adj. Entry	JV108	-	200,000											
07-Jul-17	Settlement	BA025211	-	985,000	210,000		500,000		30,000						
TOTAL FOR MONTH OF March			\$ 1,185,000	\$ 1,185,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL FOR QUARTER			\$ 3,215,000	\$ 3,215,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Balance for the Quarter			\$ -												

Sample State Claims Register - Page 2 of 2

Foster Care NBG A3619	IAF TANF A3609	EAF Prot./Pre. - CW A3609	FCBG RE2 A3619	Close To Home A3619	75% Day Care Block Grant A3655	Safety Net Other A3610	IAF TANF A3610	EAF Prot./FC - CW A3610	Medical Assistance A3610	Child Support A3610	Training Cap A3610	IV-E Protective A3610	Child Health Plus A3610	Non Reimbursable A3610	FCBG RE2A A3610
			(100,000)												
			100,000				(20,000)			(20,000)					
							20,000								
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(20,000)	(15,000)		(190,000)		(120,000)			(15,000)	(25,000)	(20,000)	(10,000)				
20,000	15,000		190,000		120,000			15,000	25,000	20,000	10,000				
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30,000)	(20,000)		(200,000)		(120,000)				(25,000)	(40,000)	(10,000)				
30,000	20,000		200,000		120,000				25,000	40,000	10,000				
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sample Miscellaneous Federal Claims Register

Misc Federal Claims Register				Sample Miscellaneous Federal Claims Register										NCP Emp. Program RF17			
Date	Description	Reference	A-400 Claims	Payments	Independent Living RF 4	Refugee RF 6	Total HEAP RF 8	PA	NFA	Emerg.	Admin.	HEAP Repair & Replace	Weatherization	Cooling	Litigation		
	Balance Forward																
16-Feb-17	01/17 RF4 O	JV097															
16-Feb-17	01/17 RF17 O	JV098	8,000		(8,000)												
16-Feb-17	01/17 RF6 O	JV099	1,120														
16-Feb-17	02/17 RF6 O	JV106	1,000			(1,000)											(1,120)
16-Mar-17	02/17 RF6 O	JV107	980			(980)											
16-Mar-17	02/17 RF17 O	JV107	750														
16-Mar-17	03/17 RF6 O	JV111	2,000			(2,000)											(750)
17-Apr-17	03/17 RF17 O	JV112	1,400														
18-May-17	RF6 Settlement	BA12080		3,980		3,980											(1,400)
06-Jun-17	RF17 Settlement	BA12190		3,270		3,270											3,270
	Transferred to:																
			\$ 15,250	\$ 7,250	\$ (8,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Balance Misc Federal	\$ 8,000															

Sample Miscellaneous State Claims Register

State Misc Claims		A400		State	Independent	Safe Harbor
Date	Description	Reference	Claims	Payments	Charges	Living
				RF 3	RF 4	RF 17
	Balance Forward		-	-		
16-Feb-17	01/17 RF4 O	JV097	-	-		
16-Feb-17	01/17 RF17 O	JV098	1,300	-	(1,300)	
01-May-17	RF17 Settlement	BA25035	30,000	-		(30,000)
			-	30,000		30,000
	Transferred to:		-	-		
Total			\$ 31,300	\$ 30,000	\$ -	\$ (1,300)
	Balance Misc State	\$ 1,300				

Detailed Instructions for Completing a Claims Register

Claim Entry

When the monthly claim schedule packages are completed and final accepted in the Automated Claiming System (ACS), the district completes the journal entry for the claim. Positive claims result in a debit to the A-400 for the federal and states shares, and a credit to the A-980 Revenue account and its subsidiary accounts. Negative claims will result in the debit and credit entries being reversed.

The following journal entry illustrates the process for a combined RF-2 and RF-2A entry:

	Debit	Credit
A400 Due from State and Federal, Social Services	\$1,900,000	
A980 Revenue		\$20,000
3601 State Aid for MA	\$20,000	
A980 Revenue		\$1,920,000
3609 State Aid for FA	\$280,000	
3610 State Aid for SS Administration	\$40,000	
3619 Foster Care Block Grant	\$100,000	
3640 State Aid for SN	\$500,000	
4609 Federal Aid for FA	\$725,000	
4610 Federal Aid for SS Administration	\$200,000	
4619 Federal Aid for Child Care	\$50,000	
4670 Federal Aid for Services for Recipients	\$25,000	

The entries on the federal claims register should appear as follows:

Date	Description	Reference	A400		FA A4609	Title XX Admin A4610	MA A4610	Child Care A4619	Services for Recipients A4670
			Claims	Payment					
2/16/17	1/17 RF-2		\$800,000		(\$725,000)			(\$50,000)	(\$25,000)
2/16/17	1/17 RF-2A		\$200,000			(\$125,000)	(\$75,000)		

Or

Date	Description	Reference	A400		FA A4609	ADM A4610	Child Care A4619	Services for Recipients A4670
			Claims	Payment				
2/16/17	1/17 RF-2		\$800,000		(\$725,000)		(\$50,000)	(\$25,000)
2/16/17	1/17 RF-2A		\$200,000			(\$200,000)		

The entries on the state claims register for the same period should appear as follows:

Date	Description	Reference	A400		MA A3601	FA A3609	SN A3640	ADM I/CM A3610	ADM Foster Care A3610	Foster Care Block Grant A3619
			Claims	Payments						
2/16/17	1/17 RF-2		\$860,000		\$20,000	(\$280,000)	(\$500,000)			(\$100,000)
2/16/17	1/17 RF-2A		\$ 40,000				(\$20,000)	(\$20,000)		

Claim Settlement

Once funds have been released by the Division of Budget (DOB), the state settles the claims made by the district. OTDA utilizes their settlement system to create the Notice of Claim Settlement which provides backup documentation for the amount paid. Also included in the documentation is the Listing of Claims which details the claims being settled, and the Listing of Adjustments which displays the claims being adjusted. All of these reports can be found in the County Report Library under the folder labeled "County Settlement Information" located at http://eds0225pw5srs.svc.ny.gov/Reports_P16TDABSMT/browse/.

Claims are generally settled on a monthly basis, and federal and state shares are settled separately based upon whether the settlement is for an RF-2/RF-2A claim or different RF schedule. See the [Settlements](#) section in Chapter 2 of this manual for additional information on the settlement process.

The Notice of Claim Settlement heading area identifies the:

- settlement as being a federal or state share settlement,
- claim package being settled,
- month or period and year of the claim being settled,
- date the settlement was produced, and
- state voucher number.

The following are the column headings on the form:

- Program
- Claim
- Adjustment
- Advance
- Balance Due
- Advance For
- Amount Due

The Program column lists line by line the programs or claim packages for which reimbursement can be claimed. Program mappings can be found in the County Report Library under the folder labeled "Miscellaneous Reports" at http://eds0225pw5srs.svc.ny.gov/Reports_P16TDABSMT/browse/.

The Claim column lists the dollar amount (if any) of the expenditures claimed for the period being settled. If there are entries in this column, districts receive the Listing of Claims worksheet which displays all of the claims included in the total.

The Adjustment column lists any Audit & Quality Improvement audit adjustments, Ceiling Adjustments and any other adjustments that can be identified to a specific program. A negative amount is added to the claim and a positive amount is deducted from the claim. If there are entries in this column, districts receives the Listing of Adjustments worksheet detailing any adjustments with the settlement notice. A separate adjusting journal entry should be prepared to record the change in revenue and the A-400 account.

The Advance column entries are the amount of the advances paid to the district on a previous notice of claim settlement for the claim month now being settled. This column is not currently used.

The Balance Due column is the net result of the Claim column, minus (or plus) the Adjustment column and less the Advance column. The unpaid balance of submitted claims is the amount due the district for that month's claim. This column is also used to complete the claims register with the subtotal amounts being entered in the payments column under the A400 account heading.

The Advance For column entries are the amounts of the advances made to the district for a future month, usually the month during which the notice of claim settlement is prepared. The heading of this column will identify the month of the advance (such as March 2002 would be shown as 0302). Entries in this column would be recorded in the claims register as a payment, under the A400 account column heading, for the next quarter or month. This column is currently not used.

The Amount Due column is the result of adding the Balance Due column and the Advance For column together.

Each column is subtotaled and the amount in the Amount Due column is the one against which any "bottom line" deductions/adjustments are made. Most bottom line adjustments do not settle claims included in the claims register, so it is important to analyze each one to determine its affect on the A-400 account. Adjustments not included in the claims register will require a journal entry to record revenues and/or expenditures.

The subtotal of the Amount Due column plus or minus any Deductions/Adjustments results in the net payment made to the district.

Federal Claim Settlement with Bottom Line Adjustments

Notice of Claim Settlement

Date: 4/28/2017 Dept Code: 27000
 Time: 8:05:00 AM Description: RF2/2A F 0216
 District : XXXX Package: RF2/2A Voucher No: BA0XXXXX
 Check Number: XXXXXXXX Check Date: 5/27/2016

Programs	Claims	Adjustments	Advances	Balance Due	Advance For	Amount Due
CHILD HEALTH PLUS	5,797	0	0	5,797	0	5,797
CHILD SUPPORT ADMIN	166,882	0	0	166,882	0	166,882
DAY CARE ADMIN	30,733	0	0	30,733	0	30,733
DAY CARE BLOCK GRANT 100%	812,069	0	0	812,069	0	812,069
EAF/TANF	52,472	0	0	52,472	0	52,472
FA & SN	869,803	0	0	869,803	0	869,803
FSE&T ADMIN100%	84,994	-84,994	0	0	0	0
MEDICAL ADMIN	207,011	0	0	207,011	0	207,011
MEDICAL ASSISTANCE	-104,005	0	0	-104,005	0	-104,005
USDA	171,463	0	0	171,463	0	171,463
USDA FRAUD & ABUSE	18,376	0	0	18,376	0	18,376
SUBTOTAL:	\$2,315,595	(\$84,994)	\$0	\$2,230,601	\$0	\$2,230,601

Description of Deductions/Adjustments

FEDERAL CHIP ADJUSTMENT DUE TO FMAP INCREASE 2/2016	2,051
Local Share Chargeback Disability Advocacy Program 10-12/15	-6,776
1/12TH AG BILL	-67,352
Gross Chargeback cont serv IMA Consult MA Exam July 2015	-4,851
3214 SETTLEMENT 10-12/2015	-2,083
Gross Chargeback cont serv IMA Consult MA Exam 4-6/15 partial	-4,700

Net Payment: \$2,146,890

State Claim Settlement

Notice of Claim Settlement

Date:3/31/2017 Dept Code: 27000
 Time:8:03:25 AM Description: RF2/2A S 0216
 District : XXXX Package: RF2/2A Voucher No: BA0XXXXX
 Check Number: XXXXXXXX Check Date: 5/26/2016

Programs	Claims	Adjustments	Advances	Balance Due	Advance For	Amount Due
ADULT CARE, EAA & GUIDE DOGS	18,144	0	0	18,144	0	18,144
CHILD HEALTH PLUS ADMIN	3,121	0	0	3,121	0	3,121
DAY CARE BLOCK GRANT 75%	150,732	0	0	150,732	0	150,732
EAFF/TANF	1,112	0	0	1,112	0	1,112
FA	11	0	0	11	0	11
MEDICAL ADMIN	210,463	0	0	210,463	0	210,463
MEDICAL ASSISTANCE	-104,004	0	0	-104,004	0	-104,004
SAFETY NET	312,846	0	0	312,846	0	312,846
SUBTOTAL:	\$592,425	\$0	\$0	\$592,425	\$0	\$592,425

Description of Deductions/Adjustments

Net Payment: \$592,425

Special Project Claim Settlement

Notice of Claim Settlement

Date:3/31/2017 Dept Code: 27000
 Time:8:01:30 AM Description: RF17 MEDICAID FRAUD DEMO S 0316
 District : XXXX Package: RF17 Voucher No: BA0XXXXX
 Check Number: XXXXXXXX Check Date: 5/10/2016

Programs	Claims	Adjustments	Advances	Balance Due	Advance For	Amount Due
MEDICAID FRAUD DEMO	68,765	0	0	68,765	0	68,765
SUBTOTAL:	\$68,765	\$0	\$0	\$68,765	\$0	\$68,765

Net Payment: \$68,765

Recording the Notice of Claim Settlements in the Claims Register

When the district receives its copy of the Notice of Claim Settlement, the information on the form should be recorded in the proper areas (federal or state share) of the claims register. The settlement voucher number located in the upper right hand corner of the notice should be used to reference the respective settlement notice.

As described previously, there are common elements to both the federal and state notices. Unless the settlement is only for adjustments, the settlement notice includes the Listing of Claims. This worksheet should be used to record which claims the payment is being applied to. If the settlement includes an

adjustment on the Listing of Adjustments, then the payment amount is different from the claims on the Listing of Claims, so in these situations only the amount due should be recorded in the claims register.

Amounts in the Adjustments column are entered into the claims register from the Listing of Adjustment enclosed with the settlement notice. A downward adjustment is recorded as a debit to the revenue account for the revenue that will not be paid, and an offsetting credit to the A400 account to reduce the accounts receivable for that revenue. An upward adjustment would be a debit to the A400 account and a credit to the appropriate revenue account.

Bottom line adjustments rarely affect the claims register, but if they do, record payments and advances in the Payments column, and take-backs in the Claims column on the claims register. No additional journal entries are required.

The following is an example of an accounting entry recording the claim settlement and additionally a reduction in revenue collection due to an adjustment for Title XX claims exceeding the block grant amount.

	Debit	Credit
A200 Cash	\$1,195,000	
A980 Revenue	\$5,000	
4670 Services for Recipients	\$5,000	
A400 Due from State and Federal, Social Services		\$1,200,000

In some districts the County Fiscal Officer records the initial settlement, and the district records the adjusting journal entry. In these circumstances the journal entry for the settlement would be separated out between the recoding of the cash, and the recording of the adjustment.

Bottom Line Adjustments

Bottom line adjustments can be divided into two broad categories, Charge Backs and Adjustments. A Charge Back is used to “charge back” certain state program costs to districts such as the Automated Finger Imaging System (AFIS), Child Support Central Processing, and Common Benefit Identification Card (CBIC). Adjustments cover other bottom line adjustments such as the 3214 settlement, the annual Farm Bill deduction and Lottery Intercepts.

Charge Backs require a journal entry to record the expenditure, and if it is for gross costs, districts need to include this expenditure on their appropriate claim form. Local share Charge Backs are not entered on any claim forms as the shares have already been calculated. Adjustments will either require a journal entry to record the expenditure or the revenue except for the 3214 settlement. See the Accounting Procedures for the LDSS-3214 subsection in Chapter 3 of the [Fiscal Reference Manual \(FRM\) Volume 2](#) for additional information on how to record this journal entry. A listing of common Charge Backs and Adjustments can be found on OTDA’s intranet site <http://otda.state.nyenet/bfdm/finance/training/> under the heading “Settlement and Ceiling Report Information.”

Claims Settled as a Bottom Line Adjustment

There are three programs which are settled as a bottom line adjustment on the Notice of Claim Settlement, and they are the Foster Care Block Grant (FCBG), Flexible Fund for Family Services (FFFS)

and Child Welfare Services. Careful attention is needed when dealing with these three programs in order to recognize revenue appropriately.

Unlike other block grants like the Title XX Block Grant and Child Care Block Grant, ceiling adjustments are not processed by the state for the FCBG and FFFS. This means that districts must make their own adjustments to their A400 account and claims register without the aid of the Notice of Claim Settlement. Failure to do so may result in the need to write off large amounts of revenue.

Careful attention is needed for Child Welfare Services as a result of the program coming from several different reimbursement forms. Additionally, certain expenditures are subject to reimbursement with FFFS funding to meet the child welfare threshold with the remainder subject to Child Welfare Services funding. To assist districts with tracking this program, the New York State Office of Children and Family Services created a settlement tool which can be found at \\fnpcfs0a1a\groupshares\Budget_Settlement_Tool.

AC-92 State Vouchers

The AC-92 State Voucher is used for claiming reimbursement for contracts between the state and districts, that are the result of a Request for Proposal (RFP) issued by OTDA and other state agencies. The claims register procedures described in this chapter would be suitable for tracking these vouchers from submittal to payment. The districts may include these vouchers with the other RF claim packages or elect to track them in a different format.

Chapter 7: Other Department Systems

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Introduction

This chapter is devoted to two major systems which significantly impact social services districts (districts) in the fiscal area. The first is the Medicaid Management Information System (MMIS), and the second is the Child Support Management System (CSMS).

Medicaid Management Information System

The MMIS is a computerized system designed to process Medicaid payments at the State level to Medicaid providers. This system does the following:

- Verifies client eligibility for medical services against the eligibility database before payment is issued
- Performs edits which exclude duplicate payments
- Performs edits which screen out billings for conflicting services or which are in excess of allowable rates or fees

The outcome of this payment processing system is reported to the State and local governments through the subsystem known as Management and Administrative Reporting Subsystem (MARS).

Management and Administrative Reporting Subsystem Overview

MMIS' MARS is intended to provide management, timely and meaningful Medicaid information reflecting the key areas of program activity. The MARS reports were designed to help in the effective planning, directing and controlling of the state Medicaid program by providing information to support the decision making process. These reports assist management to plan program activities and to avoid undesirable situations.

Specific MARS reports have been designed to provide information to the individuals responsible for the performance of the duties common to each of the following functional areas and can be classified according to report content and purpose.

Administration

Includes overall management control, planning and reporting. Typical functions include policy planning and evaluation, fiscal planning and control, district and federal reporting.

Operations

Operations is an essential area of management concern covering claim receipts, review, adjudication and payment, with particular reference to sources of delays and errors.

Provider Relations

Includes all activity associated with contact between the provider and the New York State Department of Health (DOH), concerning enrollment and certification, surveillance and utilization review (S/UR), audit, advisement, evaluation and education.

Client Relations

Includes those activities related to the administration of the Medicaid program, with respect to clients.

Within each functional area, information is grouped into Reporting Levels. This is considered the second classification of information. The levels within the MARS reports are:

Level One

(The highest level), the Status Reports contain concise summarization data which provides management with a composite overview of the current status of the Medicaid program.

Level Two

The Summary Reports contain consolidated management information which expands upon Level One reports and supports the functions of planning and evaluation of existing operations within each functional area.

Level Three

The Analysis Reports contain information which permits in-depth review and analysis of a functional area in order to identify problems which may be present.

Level Four

The Detail Reports are the lowest level of information distributed containing the specific detail generated for use by a given functional area. These reports are also generated within the other subsystems.

Management and Administrative Reporting Subsystem Reporting

MARS provides a method for consolidating and presenting, in usable form, information needed for effective planning and control.

The MARS reports feature comparisons between current and past performance data, focuses attention on problem areas and alerts managers to undesirable trends in program activity.

The overall role of MARS is to improve the capability of executive management to administer the Medical Assistance (MA) program.

The reports provide an overview each month of program activity for the previous month and comparable data from previous periods. These comparisons indicate shifts in program activity and can help to isolate the effect of any cyclical patterns that might be present.

The adjudicated claim file is the source of information which is used in the MARS reports.

In each area of MARS reporting, data items have been selected for their ability to accurately depict the current level of program activity in that sector. MARS reports reflect Medicaid payments for that period in which the payment was made to the provider.

The following is a generalized summary of some of the MARS Reports more commonly used. A detailed description and an illustration of these reports can be found in the [Fiscal Reference Manual \(FRM\) Volume 2](#), Chapter 5.

Medical Assistance Financial Status MR-0-01

This report contains gross dollar amounts of current medicaid payments for the most recent month, the month prior to the report, the corresponding month of the previous year and fiscal year to date payments. It also contains projected expenditures to the end of the fiscal year for the particular service.

Medical Assistance Program Status MR-0-01A

As a supplement to the MR-0-01, it provides a much higher level of detail for the list of services provided in the MR-0-01.

Analysis of Assistance Payments MR-0-30

Modeled after the RF-2, Schedule E Computation of Federal and State Aid on Medical Assistance (LDSS-157), the MR-0-30 presents total expenditures by type of service and Federally Participating (FP)/Federally Non-Participating (FNP)/Non-Reimbursable (NR) shares for local charges/state charges/federal charges. This report is used to charge appropriations for the local shares of MMIS expenditures after it is reconciled to the Weekly Shares Reports issued by the State to the district.

Medical Assistance Statistical Report MR-0-36

This provides, on a monthly basis, total numbers of beneficiaries (unduplicated count), service units and expenditures by specific aid and service categories (data essential to the preparation of mandated Federal reports and State required statistical reports). This report is used in completing the administration cost schedules in the RF-2A and RF-3 claim packages.

Analysis of Medicaid Payments by Month of Service MR-0-39

This report supplies a breakdown by service type, of expenditures for the current month plus 26 previous calendar months, the number of claim lines processed per month, total expenditures and lag number of months between month of payment and month of service.

Medical Assistance Program Status MR-0-50

The MR-0-50 presents, by service listing, the count of beneficiaries receiving services and the number of service units actually rendered for different time periods. It also provides fiscal year to date, for the current and last year, unduplicated beneficiaries and total service units.

Breakdown of Medical Assistance Services by Month of Service MR-0-51

This report complements the MR-0-39. It contains unduplicated beneficiaries and unit of service by month of service. It computes average dollars per service unit and average dollars per beneficiary.

Total Analysis of Assistance Payments Summary MR-0-54

This report provides a detail analysis of total MMIS MA expenditures broken down by FP/FNP/NR categories. The expenditures represent the sum of current payments plus retroactive rate adjustments.

Weekly Shares Report

DOH also provides districts with the Weekly Shares Report. This report contains information on the district's weekly MA expenditures. The report consists of three parts:

- The Weekly Computation of Federal, State and County Share (CWR 596) shows the net reimbursable expenditures for a specific weekly cycle and computes the federal, state and local shares
- The Weekly Payment Summary (CWR 260G) breaks down the net reimbursable expenditures by invoice type (type of provider or service)
- The Retroactive Adjustment Shares Report (CWR 160A) provides the district with a listing of provider numbers and the amount of retroactive adjustments for each provider and breaks down the amounts into the federal, state and local shares

Distribution of 169 Fund Medical Assistance Recoveries

DOH is in receipt of refunds to the Medicaid Program resulting from numerous initiatives. These initiatives [Third Party Health Insurance (TPHI), audit activity, prescription drug rebates] all result in collections to be applied as a repayment of MA. Due to the volume and varied nature of these refunds, it is not possible to individually identify the precise distribution of federal, state, and local shares. Many times providers remit checks for which no identifying information is available.

To resolve the problem with distribution of shares, DOH uses a seven-year weighted average of Statewide MMIS funding to determine the percentage of collections that each district will receive. This methodology is mandated by the Federal Health Care Finance Administration. The seven year weighted average is used for all collections except Windfall recoveries which involve New York City only. A second component of the seven year weighted average is the distribution of federal, state, and local shares. The seven year weighted average is revised on a yearly basis. The percentages are sent to the districts by the DOH. The local shares of these collections are paid quarterly. The payment should be credited to the A-1809 repayment of Medical Assistance Account. An example of the distribution percentage follows:

Medical Recovery Distribution Percentages (Year of 2002)

	7 YEAR WEIGHTED AVERAGE SHARES		
	Federal	State	Local
Audit & Quality Improvement Recoveries (A & QI)	47.8%	34.1%	18.1%
Third Party Health Insurance (TPHI)			
Office of Special Prosecutors (OSP)			
Windfalls (NYC only)			
Medicare Refunds (long term care)	50%	40%	10%
Prescription Drug Rebates - FP	50%	25%	25%
- FNP	-	50%	50%

**MEDICAL ASSISTANCE RECOVERIES
LOCAL SHARE DISTRIBUTION
APRIL 01, 2002 TO JUNE 30, 2002
COUNTY NAME**

Office of the Special Prosecutor	\$ 500
Third Party Health Insurance	400
Audit Recoveries	4,000
Medical Recoveries	300
Windfall Collections	0
Other	0
Pharmaceutical Rebates	25,000
Total	<u>\$30,200</u>

Any questions concerning the amounts shown should be addressed to Anil K. Thomas, DOH, at (518) 474-8446.

Other Medicaid Management Information System Fiscal Implications

The implementation of MMIS created a significant change in the relationship between the State and the districts. The usual process where the districts made the expenditures and claimed reimbursement for federal and state shares no longer applies to the Medicaid Program. There remains a few instances where districts may still make Medicaid Expenditures and claim reimbursement.

Because of this change in responsibilities between the State and districts, several mechanisms had to be established whereby the district could authorize the State to act in its behalf for settling payment disputes or retroactively changing the share distribution (federal, state and local of particular MMIS expenditures).

The following sections describe the mechanisms in place by which districts can initiate action to:

- recoup payments from medical providers,
- retroactively adjust shares because of case category changes,
- obtain payment of the local share from another district in settlement of an inter-jurisdictional dispute,
- adjust local shares for Mentally Disabled Funding for conflicting services or which are in excess of allowable rates or fees, or
- submit claims for reimbursement for MA for preschool children with handicapping conditions.

Retroactive Aid Category Adjustments

MA FNP to MA FP adjustments are needed when audits identify a retroactive change in the client circumstances. It is important to retroactively establish federal eligibility in these situations.

To maximize federal MA participation, districts must request FNP to FP retroactive adjustments using the LDSS-3586 Retroactive Aid Category Changes form. The LDSS-3586 is submitted to DOH Office of Quality Assurance and Audit's regional office for the district. It is only through the use of the LDSS-3586 process that reimbursement of Medicaid costs by the federal government can be obtained. When this form is submitted, prior MA expenditures paid in an FNP funded category are reclassified to an FP category. Any changes to reimbursement are reflected as adjustments to future claims settlements.

Following are some examples of situations in which retroactive federal eligibility will occur and the submission of the LDSS-3586 is required:

Disability

MA-Only and Safety Net (SN) applicant/clients (A/Cs) who claim an impairment or unemployability status that has or is expected to last for at least 12 months must be referred for a determination by the local or state Medical Assistance Disability Review Team. (In accordance with 18 NYCRR 370.2, certain SN cash assistance individuals must also be referred to Supplemental Security Income (SSI) at the time of application for SN). If certified as disabled by the respective team, the medical expenditures on behalf of these SN persons can be retroactively claimed as FP by the completion of the LDSS-3586. Prospective medical payments will be claimed as FP when the corrected case category is entered into Welfare Management System (WMS). All district personnel should be alert at the time of all case interviews, including recertifications or any other time, to identify A/Cs who have the potential of being adjudicated disabled. For example:

- A/Cs whose employability codes continue to show incapacity;
- A/Cs who have been recently hospitalized;
- A/Cs with forms which indicate positive answers to "Is anyone blind, sick or disabled, handicapped or drug or alcohol dependent?";
- A/Cs pending SSI disability; and
- A/Cs enrolled in drug and alcohol treatment programs.

Once an individual has been identified, the appropriate referral to the local or state Medical Assistance Disability Review Team should be made. If certified as disabled, the individual should be properly coded into the WMS and MMIS Systems. If the individual is a parent, remaining members of the family should be converted to Family Assistance (FA).

The Disability Review Team's determination will be either a Group I or Group II (see Medical Assistance Disability Manual) and will include the effective date of the disability as well as the date of the review team's action. LDSS-3586's for Group I approvals should be submitted with a "Beginning Month" being the effective date of disability and an "Ending Month" being coded as 9999. LDSS-3586's for Group II approvals should be coded with a "Beginning Month" being the effective date of disability and an "Ending Month" being the expiration date as indicated on the review team's certificate. Group II's are initially certified for one or more years depending upon the medically documented expected duration of the disability.

If the individual is denied disability by the review team and the individual is a parent, the case should be evaluated for FA incapacity. Districts are reminded of the provisions of 78 ADM-102 whereby two months of FP coverage are available to otherwise eligible individuals who are overcoming a disability, blindness or deprivation factor.

Pregnancy

Federal reimbursement is usually available for medical services provided to any pregnant woman receiving Medicaid. Details related to processing these cases are specified in 85 ADM-13. LDSS-3586's are necessary for any retroactive periods of eligibility. It is essential that whenever a woman who is over 21 and a client in an FNP category notifies the district that she is pregnant or a child has been born, a LDSS-3586 should be submitted. The "Beginning Month" can be as early as the first month of the pregnancy and the "Ending Month" the month of the child's birth or the estimated month of confinement.

For the month(s) following the birth of a child, the district should consider the applicability of FA Incapacity and the provisions of 78 ADM-102.

Other Category Changes

Whenever a decision is made to change a case category from an FNP category to an FP category, the district should review the case for any retroactive period of eligibility. The onset of the factor creating the FP eligibility is often weeks prior to the district receiving such notification. In these instances, it is essential that the district submit a LDSS-3586 form identifying the appropriate retroactive period. The form should have as its "Beginning Month" the month of the factor creating the federal eligibility and as its "Ending Month" the month during which the recategorization is completed.

Safety Net to Supplemental Security Income

There are instances where SN grants are given to SSI clients because the SN standard of need is higher than the SSI payment level. In these cases, a LDSS-3586 will be required to ensure complete federal funding for Medicaid claims. The "Beginning Month" should be the month of the effective date of disability and the "Ending Month" should be 9999.

NOTE: medical expenses for children under the age of 21, otherwise eligible, are covered under federal participation even if they are in a SN household.

The form LDSS-3586 is included in [FRM Volume 2](#), Chapter 5 along with instructions.

Inter-District Jurisdictional Disputes

An inter-district jurisdictional dispute is one which arises between districts over financial responsibility. For example, such a dispute may arise when an eligible client moves from one district to another or enters a district upon release from an institution and is in need of PA or MA. Past history indicates that in most inter-district jurisdictional disputes, both districts involved are reluctant to take financial responsibility until the dispute is settled.

Department Regulation 311.3(c) states:

"When an inter-district jurisdictional dispute exists relating to an otherwise eligible applicant for public assistance or medical assistance, either district may request a fair hearing to determine the district of responsibility, and the decision shall be binding upon both districts.

- The district in which the applicant is found shall be responsible to arrange, provide and pay for public assistance and care during the period pending resolution of the inter-district jurisdictional

dispute; and shall be reimbursed for all expenditures authorized on behalf of the applicant by the district subsequently determined responsible for the provision of assistance and care.

- A fair hearing shall be initiated by sending written notice to the other district and to the department, including a brief statement of fact and law upon which the determination of responsibility was based.
- A fair hearing may be requested by a district receiving a notice pursuant to regulation by requesting it in writing to the department within 30 days of the date of notice.
- (i) On receipt of a request for a fair hearing pursuant to regulation the department shall notify both districts of the date and place of the hearing, said notice to be given at least six working days prior to the date of the hearing.
- (ii) In the event any district given notice pursuant to regulation fails or refuses to request or attend a fair hearing, the department shall issue a decision based upon the notice and other documents submitted by a district, and such decision shall be binding upon both districts.
- The district which is responsible during the interim period described in paragraph (1) above shall not be denied reimbursement by the district ultimately held responsible for assistance and care rendered after notification to the liable district so long as the district of interim responsibility exercised reasonable care in determining client eligibility and making payment, notwithstanding the fact that procedures used by the district ultimately responsible for the cost of assistance and care would have resulted in an initial denial of or lowering of payment.”

The responsibility to initiate the fair hearing process lies strictly with the district. Districts are advised that the district of ultimate responsibility is liable for the reasonable acts of the district of initial responsibility.

When it is found that the original district rather than the new district is financially responsible for the assistance and care that was given, the original district must reimburse the new district in the amount of the local share. Only the local share needs to be reimbursed as the State and Federal shares are given directly to the district that provided the care.

If the original district refuses to reimburse the new district, the New York State Office of Temporary and Disability Assistance (OTDA) will make the adjustment through either:

- The RF-2 claim settlement process when the reimbursement is for monies disbursed through Public Assistance (PA) grants
- MMIS by adjusting the district shares when it involves Medicaid reimbursements.

To make the adjustments, the Department requires the district to send a copy of the fair hearing decision and the dollar amounts involved. These are to be sent to:

New York State Office of Temporary and Disability Assistance
Bureau of Financial Services
40 North Pearl Street, 14th Floor
Albany, New York 12243

00 INF-19 provides districts with guidelines for:

- processing PA applications and cases when a person found in one district is the financial responsibility of another district, and
- OTDA or DOH mediation when an issue arises involving district of fiscal responsibility (DFR)..

Completion of related forms is also discussed in 00 INF-19.

02 INF-38 identifies individuals to contact when DFR issues arise for the following:

- PA
- Supplemental Nutrition Assistance Program (SNAP) benefits
- Drug and alcohol
- Medicaid
- Domestic violence residential payment issues contact

In the past, to provide districts with a listing of DFR contacts, an INF would be published periodically. Now, however, to facilitate an accurate and complete listing of DFR contacts, these contacts can be found on OTDA's intranet and CentraPort under the county profiles section.

Utilizing OTDA's Intranet and CentraPort to access DFR contacts will allow districts flexibility because if a change to contact information is needed, it can be communicated to this office and updated timely.

See 04 INF-18 "Local Department of Social Services Districts of Fiscal Responsibility" found on OTDA's Intranet and CentraPort.

Mentally Disabled Funding

In 1982, the New York State legislature passed the "Human Services Overburden" law (§54-l of the State Finance Law), to alleviate the fiscal overburden caused by the inordinate growth in the cost of providing MA to certain persons within the state. The state government assumed the financial responsibilities for these MA programs and relieved the counties of a portion of their fiscal overburden between January 1, 1983 to December 31, 1983, so the ability of the counties to render essential human services was not placed in jeopardy. State legislative funding for the "Human Services Overburden" continues to be authorized.

The definition of the Mentally Disabled is as follows:

Any New York State resident who is eligible for federally approved categories of MA is to be considered a member of the population of mentally disabled for whom the State will reimburse districts 100% of the otherwise local share of Medicaid expenses as covered by §54-i of the State Finance Law ("Human Services Overburden"), if such resident falls within one or more of the following categories:

- Any individual who has been discharged from a New York State Office of Mental Health Psychiatric Center or a New York State Office for People With Developmental Disabilities (OPWDD) developmental center from April 1, 1971 to December 31, 1982 and has 90 or more cumulative days of inpatient treatment
- Any individual who resides in a Residential Treatment Facility certified by New York State Office of Mental Health or in an Intermediate Care Facility for the developmentally disabled certified by OPWDD
- Any individual who resides in a community-based facility as certified by OPWDD or New York State Office of Mental Health including individuals who receive services in certified community residences, individual residential alternatives, or who are residents of schools certified by OPWDD, or who are inpatients of Terrance Cardinal Cook (Flower Hospital)

- Any individual who has received a minimum of 45 visits in a calendar quarter of day or continuing treatment programs (including Subchapter A treatment)

Persons who are overburden eligible because of discharge from an OMH psychiatric center or an OPWDD developmental center (as noted in the first bullet) are overburden eligible for life. Persons who meet overburden eligibility because they have at least 45 visits in any calendar quarter in day or continuing treatment programs (as noted in the fourth bullet) attain overburden eligibility each quarter by being in one of the residences at least one day during the quarter.

Once an individual is identified as Overburden eligible, all Medicaid services paid during the eligible quarter are reimbursed under Overburden. Additionally, districts are reimbursed administrative costs and the cost of Medicare Part A and Part B premiums.

Once a quarter, districts receive a separate payment which represents the distribution of funds for the mentally disabled for the previous quarter. The separate payment will either be utilized to satisfy the requirements of the Inter-Governmental Transfer, or sent to the district for deposit into A3602 Medical Assistance (MMIS). An explanation of the Inter-Governmental Transfer appears in an August 31, 2001 letter from Nicholas Meister of DOH.

Districts are also provided, separately, a Notice of Claim Settlement (LDSS-907), with an attached copy of the Medicaid Long Term Mentally Disabled Relief Local Share Dollars Report (Shares Report). The file name of the Excel Spreadsheet showing the calculation is called "MDLTC" plus the last 2 digits of the year.

Two other MARS reports (MR-0-64 and MR-0-65) are already available to the district and, therefore, are not sent with the Notice of Claim Settlement.

The following is a brief description of each report. Refer to [FRM Volume 2](#), Chapter 5 for illustrations of these reports and calculations.

Medicaid Long Term Mentally Disabled Relief Local Share (Shares Report)

This report which is sent to the districts on a quarterly basis from Bureau of Financial Services (BFS) provides the details of the calculations of the amounts eligible for reimbursement as MMIS local share and the related payment information. These computations include, in addition to MMIS payments, a percentage of the RF-2, Schedule E claims and a percentage of MA administration claims from the RF-2A, Schedules D-4 and D-5. This percentage is determined by dividing MMIS payments for Mentally Disabled by total MMIS payments for MA.

MR-0-65

The Quarterly Computation of Federal, State and Local Share, Client Specific Overburden Aid Report lists the client by client ID#. The report breaks down the total payments to the client for that quarter into its federal, state and local shares.

MR-0-64

The Overburden Quarterly Computation of Federal, State and Local Share for the Mentally Disabled is a breakdown of expenditures for all Long-Term Care services into federal, state and local shares. The local share (line 17) on this report should equal the amount on line 3 of the Shares Report, as well as the total local share on the MR-0-65 Report.

The below process may be used if districts believe they are not being fully reimbursed for all mentally disabled clients.

To add other clients who the district believes meet the mentally disabled definitions, a letter listing each client and the basis upon which the clients are qualified as mentally disabled according to the definition should be sent to:

Director of Medicaid Financial Management
New York State Department of Health
Medicaid Financial Management Unit
Corning Tower, 12th Floor, Room 1237
Albany, New York 12237

The Department will consult with the other appropriate State agencies to determine whether those clients were mistakenly omitted. The district will be notified of the results of the Department's review and any necessary adjustments will be made in a subsequent quarter.

Procedures for Processing Medical Assistance Payments and/or Reimbursement as a Result of Court Decisions, Fair Hearings or Agency Reconsiderations

Districts may, because of court decisions, fair hearings or agency reconsiderations, make either payments on behalf of and/or reimbursement to client/applicants of medical assistance who were previously declared ineligible for such assistance but were later determined to have been eligible for the period when the services were rendered.

The procedures that districts should follow when it becomes necessary to make payments to medical providers or to reimburse individuals who had paid for medical services directly and who have been determined to be eligible for MA during the period when the services were rendered are contained below.

Since all districts are now on MMIS, payments for most medical services, with a few exceptions, no longer take place at the districts. Bills for most medical services are normally processed by MMIS working against a MA eligibility file which depends on input from the WMS system, or in the case of New York City, by an alternate method. Payments for medical services for client/applicant's determined to be retroactively eligible in a period prior to the implementation of MMIS in that district in which the client resides cannot be processed by MMIS. Alternatives to the MMIS payment system are provided here.

Retroactive Relief

As a result of court decisions, agency reconsiderations, or fair hearing decisions, medical expenses for care, services, and supplies covered under the MA program at the time those services were rendered may be payable and/or reimbursable. This will apply to those individuals whose recomputation of eligibility results in full or partial coverage, or a reduced client liability, for such service.

The district must keep the appropriate records relating to the affected individuals as determined and defined by the specific administrative directive or correspondence which describes the class of individuals in that case.

Payment and Reimbursement Procedures

The district is responsible for the following:

- Identification (when appropriate) and notification of affected individuals, including required MA eligibility redeterminations
- Redetermination of eligibility for payment or reimbursement of specific medical bills within time frames established by applicable administrative directive or court order unless there is lack of specific guidelines, i.e., agency reconsiderations, a reasonable time shall be established for the review of applicable medical bills

Conditions for Payment/Reimbursement of Bills

Payment/reimbursement shall not exceed the rate or fee allowed by MA at the time the service was rendered.

For paid bills, reimbursement will be made to the applicant/client. Documentation of services and payment (bills, receipts, cancelled checks) is required.

Unpaid medical bills will be paid to the individual or organization that provided the care, services, or supplies for which payment is sought.

There is no requirement that care, services, or supplies must have been obtained from a provider enrolled in the MA program at the time the bills were incurred or paid. However, all providers must have been lawfully permitted to provide such care, services, and supplies.

MA payments and/or reimbursement is not available until all existing third party health insurance is exhausted and any potential third party coverage has been explored.

Districts have the option of either processing claims and issuing payments to providers and reimbursement to eligible individuals themselves, or having DOH process the claims and issue the required payments and reimbursements. Whenever possible, a provider should be instructed to submit the claim to MMIS.

Required Action for Districts that Elect to Process Claims and Make Payments Themselves

Medical expenses for care, services, and supplies covered under the MA program at the time medical services were rendered shall be reimbursable for eligible clients under certain conditions. These conditions will be determined by the specific court decision or order involved, and will be detailed in the official administrative directive or other release applicable to that decision. Agency reconsiderations for incurred expenses will follow normal payment/claiming procedures for MA payments. Due to the nature of agency reconsiderations, reimbursement for bills of this type should be processed and paid by the district only.

The district must review the bills submitted and determine the amount approved for payment (except those bills eligible for payment through MMIS) in the following manner:

- Verify that the bill is eligible for payment or reimbursement by ensuring that the dates of service fall within the coverage period
- Determine the type of claim (e.g., physician, dental, clinic, etc.)
- determine that the type of service is covered under the MA program
- For fee-for-service bills (including physician, dentist, podiatrist, psychologist, therapist, laboratory, durable medical equipment, pharmacist, ophthalmologic services, hearing aid dealer, and nurse), the appropriate procedure must be determined from the description of service
- For prescription drug bills, information must be obtained on the name of the drug, the manufacturer's name, the strength and quantity dispensed
- For dental bills, the teeth worked on must be identified by tooth number and complete description of what work was done must be included
- For bills for eyeglasses, the prescription or a copy must be included
- For rate based bills for home health personal care services, long term home health care services, long term home health care, transportation, inpatient clinic, residential health care facility and child care agency services, the rate for the provider, applicable to the date of services, must be determined
- Districts may require that the submission of bills by providers be in accordance with local vouchering procedures

Districts electing to have DOH process claims and issue payments to providers and reimbursement to clients must notify the appropriate contact person in the Medicaid Financial Management Unit by the date specified in the administrative directive covering the appropriate court decision.

Districts are required to perform the following:

- Verify that the bills submitted are eligible for payment processing by ensuring that the date of service falls within the eligibility period
- Ensure that the transmittal form and the attachments provide an adequate description of the service to enable DOH to determine the appropriate procedure for pricing the claim:
 - ◆ For prescription drugs, information must be provided on the name of the drug, the strength, and the quantity dispensed

- ◆ For dental bills the teeth worked on must be identified by tooth number and a complete description of what work was done must be included
- ◆ For bills for eyeglasses the prescription or a copy must be included
- Forward to DOH within 60 days (or the time period specified by the order if different) of the date of submission of the client's medical bills the following information:
 - ◆ A completed Claim Transmittal Form (LDSS-3664) for each eligible client requesting payment/reimbursement based on the instructions in [FRM Volume 2](#), Chapter 5 - MMIS Fiscal Forms.
 - ◆ Attach copies of all eligible bills for which payment/reimbursement is requested
 - ◆ Where reimbursement is sought, include documentation (copies of receipts or cancelled checks) of any payment made by the applicant/client
 - ◆ Efforts must be made to determine if eligible clients were covered by any third party health insurance plans and if any payments or reimbursements were made toward the subject bills, and if so, whether applicable information must be reflected on the transmittal form

These forms should be submitted to:

New York State Department of Health
Attn: Medicaid Financial Management Unit
Corning Tower, Room 1237
Albany, New York 12237

Direct payments and reimbursements made by districts for MA should be reported in the normal manner by item of expense on the RF-2, Schedule E Computation of Federal and State Aid on Medical Assistance (LDSS-157). Direct reimbursement to clients should be considered the same as provider payments for claiming purposes.

Those payments and reimbursements made by the State Direct Reimbursement Unit will be reflected in the Weekly Shares Reports.

The administrative expenses associated with eligibility recomputations are part of the normal MA Administrative Costs. These expenses are reported monthly on the RF-2A, Schedule D-4 Calculation of Medical Assistance Eligibility Determination/Authorization/Payment Cost Shares (LDSS-2347B2) as a function F4 activity (Calculation of Medical Assistance Eligibility Determination Authorization/Payment/Cost Share).

Reimbursement monies shall not be considered as either income or resources in determining initial or continuing eligibility for MA-only applicants or clients. Such reimbursements also shall not be considered as income or resources in determining P.A. eligibility.

Child Support Management System Automated Support Collection Unit

CSMS is an automated case management system developed to meet the needs of the New York State Child Support Enforcement Program. The New York State Division of Child Support Enforcement has produced a manual describing CSMS and provided training for users of the system. The CSMS integrates the non-fiscal functions of the district's Child Support Enforcement Unit (CSEU) with the

primarily fiscal functions of the Automated Support Collection Unit (ASCU). The CSMS/ASCU is a data processing system that monitors and controls the accounting and disbursement functions of the local Support Collection Unit (SCU). Please refer to the Child Support Enforcement Manual Volume 2/CSMS/ASCU for the technical details of operations of that system.

Title IV-D Program and Requirements

Title IV-D of the Social Security Act requires the State to operate a child support program in conformity with requirements set forth in that title. CSMS/ASCU assists the local IV-D staff (the CSEU and SCU) in performing the functions required by Title IV-D.

Title IV-D of the Social Security Act became law effective August 1, 1975. It required the establishment of a separate IV-D organization with the responsibility of locating absent parents, establishing paternity, obtaining court orders for child support, and the enforcement, collection and disbursement of support obligations. It required the establishment of a Federal Parent Locator Service to assist in locating absent parents. The client is required, as a condition for receiving assistance, to assign to the district all support rights, with support collections to be disbursed to the district as a repayment of assistance granted to the client. The purpose of this legislation was to use child support as an added resource in reducing the cost of PA. To encourage the districts to maximize their efforts in the enforcement and collection of child support payments, and to maximize efficiency in the administration of the IV-D Program, incentive payments are made to the district based on a formula using payments collected, administrative expenses, and other factors. (Refer to [FRM Volume 2](#) Chapter 3 for the details on incentive payments as they are reported on the RF-2A, Schedule A-1). This incentive amount is revenue to the district.

The Deficit Reduction Act of 2005 (DRA) required states to disburse to FA clients a maximum of up to the first \$100 or \$200 of court ordered or voluntary current child support collected each month, depending on the PA household composition or the child support obligation amount, whichever is less. These payments are commonly referred to as pass-through payments. The number of active children on the PA case must be evaluated in order to determine the maximum appropriate pass-through and disregard amounts for which a family may be eligible. The maximum pass-through and disregard amount is up to \$200 for families with two or more children who are active PA recipients. Families with one active child in a PA case receive a maximum of up to a \$100 pass-through payment and disregard amount. State legislation was also passed to extend the pass-through payment to SN clients. The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 ends federal financial participation for the pass-through payment for FA clients, effective October 1, 1996. State law continues to require that for FA and SN clients, a maximum of the first \$100 or \$200 per month of current support payments must be pass-through. This requirement applies only to payments made toward current monthly support obligations and does not pertain to payments made toward delinquencies or arrears. These payments do not affect the family's eligibility for PA or the amount of their grant.

Support collections in excess of the \$100 or \$200 maximum pass-through payments must be retained by the district as repayment of assistance if the family is currently receiving assistance. Support collections may also be retained if the family is no longer receiving assistance but the collection is for an arrears obligation for the period when the family had been receiving assistance. Collections may be distributed to the families for cases not in receipt of assistance including terminated FA cases. Additionally, collections made on behalf of children receiving Title IV-E foster care or other foster care, may also be retained as repayment of assistance, as well as medical support collections and collections related to SN cases.

§53117 of the Bipartisan Budget Act of 2018 (P.L. 115-123) amends §454(6)(B)(ii) of the Social Security Act to increase the mandatory annual service fee for child support services from \$25 to \$35 for a family that has never received Title IV-A assistance and to increase the threshold amount from \$500 to \$550 that the state must collect on behalf of the family during the FFY before imposing the fee. Chapter 313 of the New York State Laws of 2019 amended New York State Social Services Law (SSL) §111-g to comply with these changes. Effective October 1, 2019, the \$35 annual service fee will be withheld from the custodial parent's child support collections when more than \$550 is collected during the FFY.

Required activities of the local IV-D staff include:

- Act on referrals from the income maintenance unit of all FA cases in which the deprivation factor is the continued absence of a parent from the home, and of FA cases in which the paternity of a child has not been legally established; and accept applications for Child Support Services from individuals not otherwise eligible for FA assistance
- Maintain child support case files that include all information relating to the case
- Maintain a record of all absent parents and putative fathers
- Conduct investigations to locate absent parents and putative fathers
- Obtain information concerning the income and resources of absent parents and putative fathers as necessary to ascertain their ability to support their dependents
- Initiate paternity proceedings to establish the putative father's legal obligation to support his dependent child or children
- Obtain a court order to establish the amount of the absent parent's support obligation
- Ensure that proper procedures are used for the collection and disbursement of support monies
- Notify the income maintenance unit of the amount of any child support collection received on behalf of a family in receipt of PA

The Title IV-D Agency is responsible for obtaining medical support for children of absent parents. To accomplish this objective, the following activities are required:

- Gather specified medical support information regarding IV-D cases
- Submit the medical support information to the Medicaid unit for third-party liability activities
- Petition the court or administrative authority to include employment-related, or other group health insurance that is available to the absent parent at a reasonable cost in new or modified support orders, unless the custodial parent has satisfactory coverage other than Medicaid
- Petition the court or administrative authority to include medical support, whether or not it is actually available to the absent parent at the time the order is entered, or to modify current coverage to include medical support obligation
- Take steps to enforce the health insurance coverage required by a court or administrative order
- Provide the Medicaid unit with health insurance policy information, either at the time the order is entered, or when the absent parent secures health insurance coverage under the order
- Communicate with the Medicaid unit to determine if there have been lapses in health insurance coverage for Medicaid applicants and clients

- Request employers and other groups offering health insurance coverage that is being enforced by the IV-D agency, to notify the IV-D agency when the absent parent's health insurance coverage lapses

The Title IV-D agency must secure the following information and submit it to the Medicaid unit:

- Name and address and social security number of the absent parent
- Name and address of the absent parent's place of employment
- Children's names and social security numbers
- ADC (FA) or IV-D foster care case number, Medicaid number or custodial parent's social security number
- Policy name(s) and number(s), and names of persons covered if the absent parent has health insurance coverage

When medical support is obtained by the Title IV-D unit in the form of payments, the district is entitled to retain 15% of those payments as a medical support enforcement incentive payment. This incentive payment (like the Title IV-D incentive payment) is revenue to the local agency and is reported on the RF-2, Schedule E Computation of Federal and State Aid on Medical Assistance (LDSS-157) and the RF-2, Schedule E-1 Summary of Refunds and Cancellations, Decertified Facility Information and Rate Adjustments (LDSS-157A). Please refer to [FRM Volume 2](#) Chapter 3 for detailed reporting requirements.

Using Child Support Management System Automated Support Collection Unit in Meeting Title IV-D Requirements

CSMS contains a number of automated features which facilitate referrals from income maintenance of FA cases which might qualify as IV-D cases, building and maintaining child support case files, and maintaining records of absent parents and putative fathers.

When a IV-D case is created, the system automatically generates a CSMS Case ID number that uniquely identifies the specific client/respondent relationship. Client and respondent ID numbers are then derived automatically from the case ID number. This feature allows easy association of children with the correct respondent, identification of associated cases, and linking of clients and respondents. For IV-A referrals, a PA case number (CAN) and unique ID number for each individual associated with the PA case (CIN number) provide direct access to IV-A PA files.

An automated on-line link between the IV-A WMS and the IV-D CSMS provides access to IV-A data when a CSMS case is initiated and updated. When a IV-A case is an appropriate referral to IV-D, this Data Access Module (DAM) permits IV-A client and child data to be automatically transferred to the IV-D CSMS database. The "batch" component of the IV-A/IV-D interface notifies IV-D that a IV-A case has been referred for IV-D case building. It also identifies any changes to the IV-A case that may affect the CSMS IV-D case. This notification is done through daily reports. The daily CSMS IV-A/IV-D Interface report provides the county with information resulting from the nightly WMS update. Both critical WMS changes and error conditions are found on the report.

Referral

When a IV-A case is an appropriate referral to IV-D, a Child Support Enforcement Referral screen on WMS can be used to input respondent information currently available upon opening the case. This referral screen contains such information as respondent location, employer information, medical insurance, and support obligation and paternity information. Through the on-line link between WMS and CSMS, IV-D has access to this information which will be useful in locating the absent parent/putative father, in establishing the IV-D case and CSMS/ASCU account, and enforcing existing court orders.

State Parent Locator

CSMS provides the means of generating automatic location searches for a respondent through the State Parent Locator Service (PLS). PLS data is then automatically sent back to CSMS for verification.

When a PA case is created, it will be automatically be referred to CSMS during a nightly interface. CSMS will then determine if the referral is appropriate for IV-D case creation.

There are five basic groupings of information in CSMS: general case data, client/child data, respondent data, PA data (for IV-A referrals), and fiscal data.

Some specific features of CSMS/ASCU (which assist in meeting IV-D requirements):

Case Initiation

- Accept and process referrals
- Perform initial screening
- Add cases to the data base
- Provide feedback and interface with IV-A for control of refunds

Case Management

- Generate automated location requests
- Update automated IV-A/IV-D interface with client and child data
- Track, age, and report on status of cases

Fiscal Management

- Perform a daily accounting run
- Automatically prepare and mail bills and delinquency notices
- Automatically apply and disburse collections
- Maintain records and internal controls for accountability

Enforcement Tracking

- Identify delinquent accounts

- Track enforcement procedures
- Facilitate location activities

CSMS provides the ability to automatically request respondent employer and wage information through the Absent Parent Resource Reporting System (APRRS). CSMS maintains records of respondent's address, place of employment, and financial information.

Violation Petitions are generated by CSMS. Status information on a case is maintained regarding such matters as verification, location, paternity, support and enforcement. This status information, along with tickler dates to indicate when key dates have been reached, aids in establishing paternity, support obligations and meeting the enforcement requirements of Title IV-D.

The CSMS provides both state and local government the capability of having:

- Standardized accounting procedures
- Centralized data collection relative to SCU operations
- The ability to compare collections to goals
- Standardized reporting procedures required by State and Federal government

In addition, the CSMS/ASCU can be utilized by the district CSEU in enforcing court-ordered child support obligations.

CSMS/ASCU acts as an automated accounts receivable system. The CSMS/ASCU system accepts accounts for both district and non-district clients, maintains the accounting records and produces the required reports. The system is updated daily by Batch Sheets for payments and fiscal adjustments. Payments are posted to the appropriate accounts during overnight processing. Adjustment batches are used to correct errors or to change monetary totals in the accounts. After completing Batch Processing, the system examines each ledger in every account to determine if the "Due" should be increased that night because of a due date being met. The CSMS/ASCU system determines the "Application of Monies" based on a hierarchy and generates disbursements.

The PA unit has the responsibility of reporting monthly to the IV-A unit the amounts of collections received and the cases with pass-through payments and the amounts.

IV-D also has the responsibility for sending payments to IV-A as a repayment of assistance granted and for pass-through payments, which IV-A has the responsibility of passing through to the clients.

Reports Produced by Child Support Management System Automated Support Collection Unit

To summarize the financial activities of the CSMS/ASCU, several monthly reports are produced.

Monthly Report by Individual Support Collection Unit Account

This report represents the financial status of all CSMS/ASCU accounts at the end of each reporting period. It provides a summary of collections due, received, applied and disbursed during that period. The balance of collections which are unapplied and/or undisbursed as of the last day of the reporting period is also recorded for each account. In addition, the to-date total arrears are reported for each account.

All accounts on the database are listed at the ledger level, in alphabetical order by respondent order. Total collections received during the reporting period are shown at the case level. Amounts due and/or applied are shown at the ledger level. Disbursements are reported by beneficiary for each account.

The total due, applied, and disbursed amounts for the reporting period are also posted on the monetary history screen for each account.

IV-D Rolls

Rolls are produced by the CSMS/ASCU, listing collections on Title IV cases, by individual account, (or by client ID by special request) which are payable to a district for a monthly period. A roll is produced for each category, IV-A/IV-D, Non-IV-A/IV-D, and Non-IV-D.

The monthly IV-D Child Support Collection Roll will identify all collections that were applied to IV-A/IV-D ledgers since the district is the beneficiary for all such ledgers. The roll is divided into the following reports:

“Retained” which has data on:

- Collections made and retained by the reporting county
- Collections made in other NYS counties and retained by the reporting county
- Collections made out-of-state and retained by the reporting county

“Referred” which summarizes:

- Collections made in the reporting county and referred to other NYS counties
- Collections made in the reporting county and referred to other states

Federal Information Processing Standards Code

The Federal Information Processing Standards Code (FIPS Code) is used in the preparation of collection rolls to determine whether collections are retained from, or referred to, another jurisdiction. Accounts are grouped together on the rolls based on the FIPS code. It is also used in the preparation of the CSMS/ASCU Monthly Statistical Report. FIPS Codes are required on all CSMS/ASCU accounts. Each FIPS code consists of six-digits which indicate whether the collection account is:

- for retained or referred collections (first-digit),
- who the state collections are made by or referred to (second and third-digits), and
- identifies the county that collects the retained or to which the collection is referred (fourth, fifth, and sixth-digits).

Examples of these rolls can be found in [FRM Volume 2](#), Chapter 6.

Schedule A-1

Totals are recorded for each report within which there are totals for each jurisdiction. The report totals for retained IV-D collections support the corresponding items recorded on the CSMS generated Schedule A-1 “Title IV-D Summary of Collections and Distributions.”

The purpose of the Schedule A-1 is to summarize the distribution of collections for Title IV-D and to compute the federal, state and local shares of these collections. Data from the CSMS/ASCU generated printout is to be transferred to the RF-2A, Schedule A-1 Title IV-D Summary of Collections and Distributions (LDSS-2517) after any necessary adjustments. This form must be included with the other monthly claim schedules transmitted by the district accounting section to OTDA. When the automated claims processing is implemented, the information from the CSMS/ASCU system will automatically be entered on the Claims Processing System.

Adjustments to the CSMS/ASCU data before being transferred to the RF-2A, Schedule A-1 could be required in the following circumstances:

- A correction is required to previously reported information which is not on the CSMS/ASCU database, and therefore, cannot be corrected through an adjustment within the system
- Excess payments were made during the reporting period.
- A recovery of child support collection costs was made during the reporting period
- A wrong first payment date was entered, causing the account to be charged incorrectly
- Pass-through amount must be reported on the RF-2A, Schedule A-1 Title IV-D Summary of Collections and Distributions (LDSS-2517)

The monthly Non-IV-D Support Collection Roll identifies those collections applied to Non-IV-D ledgers for payments other than child support in which the district is the beneficiary. The CSMS/ASCU generated Schedule A-1, along with various manual adjustments, calculations and additions, will produce the necessary figures for the line by line completion of the RF-2A, Schedule A-1 Title IV-D Summary of Collections and Distributions (LDSS-2517). Refer to [FRM Volume 2](#), Chapter 3 for line by line instruction for preparation of the RF-2A, Schedule A-1.

Reporting Excess Payments on the RF-2A, Schedule A-1 Title IV-D Summary of Collections and Distributions (LDSS-2517)

This section discusses adjusting for excess payments made during the reporting period. Excess payments are payments made to active TANF families representing collections greater than court ordered support obligation and which remain undistributed after satisfaction of the current obligation and the lesser of all arrears or past assistance granted and distributed to DSS.

Excess payments on a PA case are originally applied to the DSS ledger. The district PA unit identifies excess amounts and redetermines client eligibility before sending the monies to the client. Excess payment amounts are adjusted from the RF-2A, Schedule A-1, Line 14 (Distributed as Assistance Reimbursement) to the appropriate column on Line 16 (Distributed to Family).

Balancing Rolls and A-1 to End-of-Month Disbursement List

The "Total Disbursed to DSS" is listed on the Disbursement List for the last day of the reporting period. This amount plus line 18 - "CP fee withheld by State" on the CSMS Schedule A-1 is transferred to the County Treasurer as an electronic funds transfer (EFT) deposit, along with instructions concerning which accounts to credit. The SCU reviews the monthly support collection rolls to determine the various accounts credited. The amount of the Retained DSS rolls must reconcile to the "Total Disbursed To DSS."

Accounts credited may include the following:

- Credit A1811 Incentive Earnings to record the amount of Within County Incentives reported on the RF-2A, Schedule A-1
- Credit pertinent accounts such as A1840 Repayment of Safety Net, A1819 Repayment of Child Care, A1823 Repayment of Juvenile Delinquent Aid, and A1801 Repayment of Medical Assistance for other types of collections identified on the non-TANF/IV-D (or non-ADC/IV-D) rolls and Non-IV-D rolls
- Credit A6010 Social Services Administration:
 - ◆ To report fees for services or genetic testing fees
 - ◆ The total of the federal, state and local shares reported on RF-2A, Schedule A-1, Section 3
 - ◆ To report the \$35 annual service fee for child support
- Credit TA49 Child Support Collections or A649 Due to Social Services Recipients for pass-through amounts to be paid to families

The total of all credits must be verified to collection rolls and the RF-2A, Schedule A-1 totals.

The following worksheet (Reconciliation of DSS Disbursements and A-1 Roll) assists in reconciling these amounts:

- Enter in Column 1 total of all positive amounts obtained from respective individual rolls
- Enter in Column 2 total of all negative amounts obtained from respective individual rolls
- Enter in Column 3 total of all payments calculated from the worksheet (pass-through, incentives, and repayment of assistance) to the Disburse to DSS total on the balance sheet page of the Disbursement List
- Column 4 compares positive amounts to actual disbursements and any discrepancy must be analyzed and the bank reconciliation adjusted accordingly

Upon completion of the worksheet, the next step is to compare the total of all payments calculated from the worksheet (pass-through, incentives, and repayment of assistance) to the Disburse to DSS total on the balance sheet page of the Disbursement List. This figure appears on the Disbursement List for the reporting period. Any differences between these figures must be carried as an adjustment for the current month. The exception to this is if the difference is an adjustment to correct a reconciling item from the prior months reconciliation, such as a negative tax offset, then no adjustment is needed and the prior months item no longer needs to be carried in the current month.

When a collection appears on an incorrect roll, the account ledger being credited must be examined. For amounts posted to an incorrect ledger, a written notation must be made on the applicable rolls and adjustments made to correct the error. For example, note if an addition is needed to the TANF (ADC) support collection roll and a subtraction is needed to the Non-TANF (non-ADC) support collection roll. Adjustments must be made to transfer the payment from the incorrect non-TANF (non-ADC) ledger to the correct TANF (ADC) ledger.

Disbursements to other jurisdictions (DSS referred) are systematically produced on a daily basis and appear as code 6 disbursements on the daily Disbursement List. Code 6 disbursements for the reporting

period should be totaled and compared to total of referred rolls. Referred disbursements should not be included in "Total Disbursed to DSS."

Note: the IV-A CP Fees withheld from DSS disbursements are included in line 18 - "CP Fee Withheld by State" on the CSMS monthly A-1 Summary of Collections and Distributions Report. The non IV-A CP fees withheld from DSS disbursements are identified as Code F "DSS Fee Withheld" on the Disbursements List.

Reconciliation of DSS Disbursements and A-1 Roll

	(1) Total Positive Amount per Roll	(2) Total Negative Amount per Rolls	(3) Actual Disbursement to DSS	(4) Difference Col. 3 - Col. 1
From Schedule A-1 Summary				
Admin. Repay Asst. **	8,200			
A-1, Line 12 Passed Through	(600)			
A-1, Line 19 Incentives	(600)			
Net Repayment	<u>7,000</u>	7,000*		
A-1, Line 19 Incentives		1,000*		
Foster Care		1,000		
Medical Assistance		1,000		
Administration		625		
Juvenile Delinquents / Persons in Need of Supervision		500		
Total	<u><u>11,125</u></u>		<u><u>11,125</u></u>	

*Retained collections and county incentives are large enough to absorb negative amounts; these amounts represent net total from this roll.

Wire Transfer to DSS	11,245
Total Disbursed To DSS per Disbursement List	11,125
Adjust Bank Reconciliation in Month	<u><u>120***</u></u>

** (Schedule A-1, Column 1, Line 14, columns 2 and 4)

*** Difference due to \$70 CP Fee and \$50 Misapplication Fee

RF-2A, Schedule D-8 Counts IV-D Administrative Expense Claim

The CSMS/ASCU system generates a report that provides input for the RF-2A, Schedule D-8 Allocation for Claiming of Title IV-D Child Support Activities and Support Collection Unit Expenditures (LDSS-2547). It provides total SCU caseload figures on a quarterly basis, as well as breaking down the figures by categories ADC (TANF), Non-ADC (non-TANF), and Non-IV-D. The report shows the beginning inventory, number of cases opened, number of cases closed, and ending inventory for the quarter. The LDSS-2547 report also reports cases receiving services for Title IV-D during the quarter. The figures

shown may be transferred to the appropriate section of the RF-2A, Schedule D-8. Refer to [FRM Volume 3](#), Chapter 15 for detailed instructions for preparation of the RF-2A, Schedule D-8.

Check Preparation

On the Disbursement List for the last day of the reporting period, the “Total Disbursed to DSS” is listed. When the monthly rolls are received, each district will then prepare checks as follows:

- A check to the County Treasurer for the amount to be credited to:
 - ◆ A1809 Repayment of Family Assistance - this is the total repayment of FA less total incentives as reported on the RF-2A, Schedule A-1
 - ◆ A1811 Incentive Earnings - this is the amount within county incentives from the RF-2A, Schedule A-1
 - ◆ Note: district equivalent revenue accounts can be used instead of A1809 and A1811
- Checks to the district for all collections on Non-ADC (Non-FA) cases detailed on the Non-ADC (Non-FA)/IV-D and Non-IV-D rolls, and these disbursements could include repayments of:
 - ◆ MA
 - ◆ Title IV-E foster care
 - ◆ Non-Title IV-E foster care
 - ◆ SN
 - ◆ Care provided to Juvenile Delinquents or Persons In Need of Supervision (JD/PINS)
- Checks to other jurisdictions for referred collections

Pass-Through Payments

Starting in February 2010, for current support collected in January 2010, the PA unit will review the monthly IV-D Mass Rebudget/Reauthorization (MRB/A) Eligible and Exception lists to assess child support pass-through information and take appropriate case action thereafter. These two reports are sent to the district, by mail for non-Benefit Issuance and Control System (BICS) districts, and automatically through BICS, for BICS districts. These two reports are used to:

- determine the correct pass-through amount to be claimed on the RF-2A, Schedule A-1, and
- to insure that all eligible PA clients are issued a pass-through payment. The “IV-D MRB/A Exception List” is reviewed case by case by the local PA unit to determine those cases eligible for a pass-through payment, to authorize the pass-through which will be paid that month.

For those districts which have BICS, the Special Payment Rolls and pass-through checks are produced automatically by BICS after the paylines have been entered on a WMS Authorization (LDSS-3209). Non-BICS districts must produce these rolls and checks manually. Refer to the RF-2A, Schedule A-1 instructions in [FRM Volume 2](#), Chapter 3, for further information.

Excess Child Support Payments

There is an automated process for reporting excess child support payments. OTDA mass authorized excess child support payments on November 27, 2005, and continues to do so at the end of every month. The petitioners' PA case Electronic Benefit Transfer (EBT) accounts will be credited with these payments. Refer to a December 13, 2005 letter from OTDA's Division of Budget, Finance and Data Management for more information on the automated issuance of excess child support payments.

Statewide Child Support Collection Goals

CSMS was designed to aid districts to better manage and enforce child support collections and to help districts meet their collection goals.

SSL §111-b.5 requires that a statewide child support collections goal be established, specifies that a portion of the statewide goal be allocated to each district, and provides that penalties be assessed against any district failing to meet its goal. Each district will be notified annually of its child support collection goal for that State Fiscal Year by an annual Administrative Directive.

The Commissioner of OTDA, with the general approval of the Director of Budget, allocates a portion of the statewide goal to each district. In allocating the statewide collection goal to each of the districts, the Department uses standardized methodology established and used since state fiscal year 1979-80.

Multiple Regression Analysis

The methodology for allocation of the goal includes the use of a statistical method known as a multiple regression analysis. The multiple regression analysis utilizes variables related to child support collections for the process of projecting collection goals. The related or independent variables used in the equation (representative of previous periods) are:

- Reported FA collections
- Number of FA basic cases
- Gross FA basic payments
- Number of FA absent parents making support payments

These variables, along with a dependent variable (prior year collection goals), were used to determine raw collection goals. Three decision rules are applied to the goals as follows:

- The new raw collection goal cannot be less than 90% of reported collections for the previous year
- The new raw collection goal cannot be more than 110% of the goal for the previous year
- The new raw collection goal cannot be less than 90% of the collection goal for the previous year

Note: If the criteria for the first two bullets exist, then the rule for the second will apply. If none apply, then the raw collection goal will be used in the remaining methodology.

If the application of the decision rules yields goals for each district that total more or less than the legislatively mandated statewide goal, then each district's goal will be prorated to obtain the statewide mandated goal.

When OTDA's Commissioner determines that a district has failed to meet its portion of the statewide child support collection goal, the Commissioner:

- Shall deny state reimbursement for such district's FA expenditures in an amount equal to the difference between the amount of state funds such district is required to repay to the State out of collections actually made, and the amount of state funds the district would have been required to repay to the State had it met its collection goals
- May promulgate any regulation deemed necessary to improve such district's organization, administration, management, or program

The district's individual collection goal is the minimum of achievement the district must attain to avoid the imposition of a financial penalty.

For the purpose of determining the amount of child support collections which are attributable toward meeting a district's portion of the statewide collection goal, any amounts collected by one district on behalf of another shall be credited to the district to which the support payments have been assigned. Support payments collected on behalf of another state or on behalf of persons not in receipt of FA shall not be taken into consideration in determining whether such district has met its goal.

Districts that wish to submit supplemental collection data for a fiscal year must submit supplemental claims within 60 days from the end of that fiscal year. Any claims received after 60 days will be credited to the next fiscal year.

Any district which has been denied State reimbursement or which has received official department notification of an intention to deny reimbursement for failing to meet its portion of the annual collection goal may request a redetermination in accordance with Department Regulation 18 NYCRR 347.23.

Guidelines

Generally acceptable factors for requesting redetermination of Child Enforcement penalties are the following:

Federal or State Government

Specific incidences of actions or lack of assistance from OTDA or any other state or federal agency which adversely impacted the district's ability to collect at the maximum potential. Examples include:

- When requests for technical assistance were made, the response was not timely or adequate
- Particular procedural or policy changes during the year had a negative impact on district's ability to collect

Economic and Environmental

Specific economic or environmental factors unique to the county environment and the relationship of these factors to the caseload dynamics. Examples include:

- An exceptionally high unemployment rate compared to the statewide rate
- Layoffs related to a major business or industry located in the county or some outside effect on the agricultural market which adversely affected the productivity and economy of a rural area (bad weather conditions lowering the farm production, etc.)

- Specific caseload dynamics related to the district when compared with the statewide increases or decreases such as an FA caseload decline greater than the statewide average

Family Court

Specific procedural or processing requirements of the Family Court of the county which had a negative effect on collections. Examples include:

- Lack of a full complement of Family Court judges which has caused delays or backlogs in processing cases
- Special processing requirements of the Family Court which add an inordinate workload for the district, thereby causing delays and backlogs

For these factors to be considered, all of the following documentation must be provided:

- a full explanation of the factors affecting collections and how they were outside of the administrative and processing functions which are subject to the jurisdiction of such district's legislative body,
- the period of time involved,
- the number of cases affected,
- statistical analysis of value of cases affected,
- methodology for determining value of cases,
- where applicable, presentation of what actions the district took to meet or overcome problems, and
- net dollar effect on collections for which redetermination is requested.

Unacceptable factors for requesting redetermination include but are not limited to the following:

- goal information and application of the goal methodology, unless it can be demonstrated that there has been an error in the base data used to calculate the goal,
- low income level of absent parents subject to Family Court orders or this is taken into consideration by goal formulation factors,
- judicial decisions alone, which are the prerogative of the Family Court judge, do not constitute substantiation for redetermination e.g. low support amounts, cancellation of arrears, etc.,
- inadequate staffing in local IV-D agency, and
- locally initiated reorganization of staff within the IV-D unit.

Districts are reminded that SSL §111-b.5 (e) allows OTDA to deny reimbursement at the end of the state fiscal year (March 31). In an effort to maximize collections, districts should actively enforce all existing support orders and utilize the following services and enforcement methods in addition to all resources available at the district level:

- Wage Reporting System (financial information)
- Internal Revenue Service (income tax refund offset, assets information and collection services)
- Parent Locator Services (location and employment information)

- Automatic Income Executions for support enforcement orders (enforcement of support orders through wage deduction)
- Timely violation petitions against delinquent respondents
- Increased utilization of Family Court arrest warrants
- Prioritization of cases
- Upward modification of existing orders of support where financial circumstances so warrant

CSMS/ASCU provides tracking of cases for enforcement purposes, maintain records and internal controls for accountability of collections, and aids in location activities. These functions all enhance the district's ability to meet its goals.

Chapter 8: Social Services Expenditure Funding

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Introduction

The purpose of this chapter is to explain the federal and state funding mechanisms and methodologies used to reimburse social services program expenditures. Annually, each social services district (district) is allocated federal funds. The annual allocations may include set-aside values that require a portion of the allocation to be expended on specific programs. Districts not making expenditures sufficient to meet its allocations or set-aside requirements, to the extent other districts have eligible costs exceeding their allocation or set-aside requirements, will have the remaining unspent balance reallocated to those other districts.

Child Welfare Services

Child Welfare Services (CWS) are child protective; child preventive services other than Community Optional Preventive Services (COPS); aftercare; independent living; and adoption services, including related administrative costs.

The child welfare threshold is established in the annual enacted state budget. A district meeting its child welfare threshold may be eligible for state reimbursement after available federal funding for its eligible CWS expenditures. The state share reimbursement level is determined by the annual enacted state budget. Additional information is provided in the annual New York State Office of Temporary and Disability Assistance (OTDA) Flexible Fund for Family Services (FFFS) Administrative Directive Memorandum (ADM) at <http://otda.ny.gov/policy/directives/>. If a district does not meet their child welfare threshold, the CWS state share is not available to the county.

Districts must review their preventive services to ensure they include outcome-based provisions and that the provisions are reflected in the Child and Family Services Plan. In the absence of outcome-based provisions, The New York State Office of Children and Family Services (OCFS) may limit the districts' state reimbursement. Districts are eligible to receive state funding net any available federal funding. Additional information on this requirement is included in OCFS Local Commissioner's Memorandum (LCM) 07-OCFS-LCM-12.

CWS is supported through the following funding streams.

Title IV-E Candidacy Funding

Federal Title IV-E funding for certain child protective and child preventive caseworker activities that are pre-placement activities or foster care candidacy costs are eligible for CWS state share funding net of Title IV-E reimbursement, provided the district meets their threshold and performance or outcome-based provisions for child preventive services.

Federal Emergency Assistance to Families Child Welfare Services

Emergency Assistance to Families (EAF) CWS require an eligibility determination. There are no separate Temporary Assistance for Needy Families (TANF) allocations for TANF EAF CWS

A district may choose to use a portion of its FFFS allocations directly to provide EAF protective and preventive services without transferring the funds to Title XX.

Some district child protective investigative activities are also eligible for TANF EAF though TANF EAF may not be authorized. These activities may occur before making a TANF EAF authorization. For example, the Child Protective Services investigation results in an unfounded determination or if the district determines it is not necessary to open a services case, the activity can be claimed as a TANF EAF administrative cost even though no TANF EAF authorization has been made. These costs are allocated to the appropriate programs by the Services Random Moment Survey (SRMS) conducted by OCFS.

EAF CWS expenditures that are not reimbursed by FFFS may be eligible for state child welfare reimbursement funding subject to child welfare threshold provisions and performance or outcome-based child preventive services provisions. The expenditures that are subject to state reimbursement will also assist the state in meeting the Maintenance of Effort (MOE) requirements for federal Title IV-B, Subpart 1 and 2 funds for CWS.

Districts may not use a portion of their FFFS allocations (including TANF EAF) to directly pay for Preventive Housing Subsidy costs. These costs are considered “assistance” under the federal TANF rules, which impact on a family's five-year time limitation and districts' reporting requirements. However, a district may choose to transfer a portion of its FFFS allocation to Title XX Child Welfare (Title XX Below 200%) to use for its Preventive Housing Subsidy costs. Refer to the OCFS [Eligibility Manual for Child Welfare Programs](#), Chapter 2 for eligibility information.

Flexible Fund for Family Services Transfer to Title XX (Represented by Title XX Below 200%)

Districts may choose to transfer a portion of their FFFS allocations to Title XX for CWS.

Refer to the annual FFFS OTDA ADM at <https://otda.ny.gov/policy/directives/> for additional guidance on FFFS, including transfer limitations; claiming guideline; planning information; forms and instructions for completing and submitting the FFFS plan; instructions on submitting claims; and collecting required performance and accountability data.

Any FFFS funds transferred to Title XX must be expended for services to children and their families with incomes below 200% of the federal poverty level for the family size.

A district may choose to use a portion of its FFFS allocation to initiate program modifications or to provide services to avoid or reduce detention for Juvenile Delinquents (JD)/Persons in Need of Supervision (PINS) of any age. The district may also use a portion of its FFFS allocation to provide services to PINS who are 16-17 years of age. Allowable services include, but are not limited to:

- Substance abuse and mental health counseling
- Services to divert youth at risk of placement in detention programs
- Services to reduce the length of placement for youth receiving detention services
- Preventive and other supportive services to alleged or adjudicated PINS who are 16-17 years of age

FFFS funded services may be provided without regard to the family income. However, all such services must be related to TANF purpose three - reduction of out of wedlock pregnancy.

Expenditures not reimbursed by the FFFS may be eligible for state CWS reimbursement subject to child welfare threshold provisions and performance or outcome based child preventative services provisions. Expenditures that are subject to state reimbursement will assist the State in meeting MOE for federal Title IV-B, Subpart 1 and 2 funds for CWS.

Title IV-B Child Welfare Services

Federal Title IV-B funds are available to provide child welfare family support, preservation and protection services for children. It is a capped allocation paid annually to districts. Title IV-B services are divided into two subparts that do not require an eligibility determination. State reimbursement is available for any net federal CWS costs and are subject to child welfare threshold provisions and performance or outcome-based child preventive services provisions.

Subpart 1 - Child Welfare Services

This program is a formula grant program with a 75% federal share up to the allocation amount. The grant provides the district with federal support for a variety of child welfare protective services. The allocation of Title IV-B Subpart 1 funding is based on protective services claims on the RF-2, Schedule G, Title XX Services for Recipients (LDSS-1372) and the RF-2A, Schedule D-2, Allocation for Claiming of General Services Administration Expenditures (LDSS-2347-A).

Subpart 2 - Promoting Safe and Stable Families

This program includes the following services:

- Family support
- Family preservation
- Time-limited family reunification
- Adoption promotion and support services, including post-adoption services

The primary goals of the program are to:

- Prevent the unnecessary separation of children from their families
- Improve the quality of care and services to children and their families
- Support permanency for children by reuniting them with their parents, by adoption or by another permanent living arrangement

Each category is expected to account for 20% to 25% of the total expenditure authorized. Federal share is 75% up to the allocation amount. The allocation of Title IV-B Subpart 2 funding is based on preventive and adoption services claims on the RF-2, Schedule G, Title XX Services for Recipients (LDSS-1372) and the RF-2, Schedule K, Reimbursement Claim for Foster Care and Adoption (LDSS-3479) and the RF-2A, Schedule D-2, Allocation for Claiming of General Services Administration Expenditures (LDSS-2347-A).

Independent Living Program

Independent Living Program (ILP) expenditures for individuals age 14 through 21, regardless of Title IV-E eligibility or permanency planning goal, are reimbursed up to the district's allocation at an 80% federal share using John H. Chafee Foster Care Program for Successful Transition to Adulthood funds. State share is available through the CWS settlement net any applicable federal funds and subject to the child welfare threshold provisions and performance or outcome-based child preventive services provisions. ILP expenditures that are donated funds or in-kind services and claimed for state reimbursement are subject to special rules. Refer to the annual OCFS ILP LCM and 02-OCFS-LCM-20 at <https://ocfs.ny.gov/main/policies/external/> for additional information.

Title XX Funding

There is no federal Title XX available for child welfare preventive and protective services. State share is not available for claims designated as Title XX "Other." Please see the annual Title XX LCM for additional information.

State Reimbursement for Child Preventive, Child Protective Services, Adoption Services, and Adoption Administration

State reimbursement through CWS funding for child protective services, child preventive services, and adoption services and related administration for these programs (other than subsidies), and independent living is available for county costs net any applicable federal funds and subject to child welfare threshold provisions and performance or outcome-based child preventive services provisions. The state share reimbursement level is determined by the annual enacted State budget. Expenditures that are donated funds or in-kind services and claimed for state reimbursement are subject to special rules. Refer to the 02-OCFS-LCM-20 at <https://ocfs.ny.gov/main/policies/external/> for additional information.

Foster Care Maintenance, Tuition, Administration and Services

Title IV-E Foster Care

Federal Title IV-E of the Social Security Act provides federal open-ended funding for eligible Foster Care (FC). It pays the federal share for costs associated with care and maintenance; administration, including, but not limited to, case management activities associated with pre-placement of cases that are considered candidates for FC and training. Administrative activities are identified through SRMS, and more information on the SRMS process can be found in [FRM Volume 3](#), Chapter 23. The Title IV-E program does not reimburse the cost of social services. The services component of room and board is Federally Non-Participating (FNP).

Title IV-E requires an extensive eligibility determination. The Title IV-E eligibility, financial, and deprivation criteria must be met. All eligibility factors must be documented prior to authorizing Title IV-E. The [OCFS Eligibility Manual for Child Welfare Programs](#), Chapter 1A may be used as a reference when studying eligibility procedures.

The FNP portion of FC amounts are funded with state Foster Care Block Grant (FCBG) funds up to the district's allocation as described in the below section.

State Foster Care Block Grant

FCBG caps state reimbursement to districts for non-federal FC maintenance and tuition, services and administrative costs. There is no additional state funding if a district exceeds its allocation for a State Fiscal Year (SFY). Any district's claims that remain unreimbursed after the SFY is closed may not be claimed against the district's block grant apportionment for the next SFY. If a district does not claim its full allocation during a SFY, the remaining allocation will be used to provide 100% state reimbursement for preventive, independent living, or aftercare services during the next SFY.

FCBG includes state reimbursement for FC services as follows:

- Care
- Maintenance, including clothing and special payments
- Supervision
- Administrative costs
- Tuition for foster children placed in New York State Office of Mental Health (OMH)-licensed residential treatment facilities or OCFS-licensed child care institutions, except for tuition costs for New York City foster children
- Supervision of FC children in federally funded job corps programs
- Care, maintenance, supervision, and tuition of adjudicated JD placed in residential programs operated by authorized agencies and in out-of-state residential programs, except for tuition for New York City foster children, including adjudicated JD and PINS
- Provision and administration of the Kinship Guardianship Assistance Program (KinGAP)
- Transportation costs incurred on behalf of foster children in accordance with the State Education Law
- For districts not eligible to receive RTA funding per Section 54-m of the State Finance Law, FC expenditures due to the implementation of Part WWW of Chapter 59 of the Laws of 2017

The following costs are not eligible for FCBG funding:

- Federal reimbursement for FC costs; federal reimbursement will not be affected by FCBG and will be settled through claim settlements subject to the availability of funds
- Tuition costs for New York City foster children
- State expenditures made on behalf of youth placed in OCFS-operated facilities
- Committee on Special Education (CSE) payments
- Placement of PINS
- Dormitory Authority payments in excess of the FCBG
- FC and kinship services for Indian tribes
- Medical assistance payments for children in FC

- Independent living services, except for those districts that have funds left over from the previous SFY FCBG allocation
- Eligible FC expenditures related to RTA youth in localities eligible for 100% reimbursement pursuant to Section 54-m of the State Finance Law

For more FCBG funding information, see the most recent FCBG directive on OCFS' website: <https://ocfs.ny.gov/main/policies/external/>.

Emergency Assistance to Families Juvenile Delinquents/Persons In Need of Supervision (Foster Care/Tuition)

Districts may use a portion of its FFFS funding to pay expenditures for the care, maintenance, supervision and tuition of EAF eligible JDs and PINS who are placed in residential programs operated by authorized agencies or for EAF-eligible FC maintenance and tuition. These expenditures may be made under the Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) of 1996's "grandfather" provisions that allow FFFS payments for programs previously paid under the Title IV-A program in effect in Federal Fiscal Year (FFY) 1994-1995. The non-federal share of these EAF JD/PINS expenditures may not be counted towards TANF MOE.

Federal shares are determined by the district through the submission of its FFFS plan. After federal FFFS funding is reported, a 100% state share for EAF JD/PINS, EAF - FC Maintenance and Tuition, and EAF - FC administration costs may be claimed under the FCBG up to the annual allocation. Effective January 1, 2020, state share is not available for PINS placements. However, districts may still be able to claim federal Title IV-E or EAF funding if eligible.

Districts may use a portion of its FFFS allocation to fund EAF-eligible FC administration expenditures. These expenditures may be made under the PRWORA's "grandfather" provisions that allow payments for programs previously paid under the Title IV-A program in effect in 1995. Payments under the FFFS allocation for EAF - FC administration expenditures are only eligible for cases authorized as EAF pursuant to the instructions in the [OCFS Eligibility Manual for Child Welfare Programs](#), Chapter 2. The non-federal share of these EAF - FC maintenance and tuition expenditures may not be counted towards TANF MOE. Expenditures that a district opts not to reimburse with FFFS funds will be subject to state reimbursement to the extent of the district's FCBG allocation.

Adoption Subsidy and Support Services Program

Title IV-E Adoption Assistance

Title IV-E of the Social Security Act provides open-ended federal reimbursement for eligible adoption subsidy and administration payments, including the payment of up to \$2,000 per child for non-recurring adoption expenses of the adoption of children with special needs.

Title IV-E federal funding is available upon the execution of the adoption subsidy agreement and placement of the child in the adoptive home. See page 96 of the [OCFS Child Welfare Services Eligibility Manual](#) for more information.

Title IV-E federal funding is available only after the adoption is finalized. These payments are made for adopted children with special needs who are disabled or hard to place. Maintenance subsidies continue

until the child is 21, unless the adoptive parent is no longer legally responsible for the support of the child, or the child is no longer receiving any support from the adoptive parent. Medical Assistance and medical subsidies continue for handicapped children within these same parameters. Medical assistance for “hard-to-place” children is not continued past the 18th birthday unless there is a determination of need. Federal funding is provided at 50% for eligible cases. If an adopted child with special needs loses Title IV-E eligibility, they may be eligible for state funding. State funding is provided at 62% of the non-federal share, subject to the annual state budget. Subsidy payments include:

- Adoption subsidies
- Medical expenditures not otherwise reimbursed or subject to reimbursement under Title XIX
- Excess rates - if the child resides in an adoptive home in another district, and the placing district's rate is lower than that of the adoptive parent's district, the district placing the child may claim 100% state reimbursement for the difference in the rates

Please refer to 10-OCFS-ADM-11 at <https://ocfs.ny.gov/main/policies/external/> for additional information.

Title IV-B Child Welfare Services

Federal Title IVB Subpart 2 can be used to support adoption promotion and support services, including post-adoption services. For additional information on Title IVB Subpart 2, please refer to the [Title IV-B Child Welfare Services](#) subsection in this chapter.

State-Supported Adoption Subsidies

Adoption subsidies are available as monthly payments to adoptive parents who adopt children considered disabled or otherwise hard-to-place. There are three categories of adoption subsidy board rates based on child need and a Maximum State Aid Rate (MSAR) based upon location and child age. The MSAR is the highest permissible amount.

Districts set the subsidy amounts within the New York State requirement that the monthly amount be no less than 75% nor more than 100% of the applicable family foster boarding home monthly payment.

The state share is set annually in the enacted state budget and is net of federal Title IV-E funding for eligible children. If a child from one district is adopted by parents from a different, higher-paying district, state share for the difference is 100%.

Kinship Guardianship Assistance Program

Title IV-E of the Social Security Act provides open-ended federal reimbursement for eligible subsidy and administration expenses, including non-recurring guardianship expenses for eligible youth in the Kinship Guardianship Assistance Program (KinGAP). After federal funding, KinGAP services are reimbursed at 100% state share up to the FCBG annual allocation.

Adult Protective and Domestic Violence Prevention Services

Title XX Social Services Block Grant

This federal funding does not have individual eligibility requirements. It is available for eligible services pursuant to the district's Title XX plan and matrix of services. Please see the annual OCFS Title XX LCM at <https://ocfs.ny.gov/main/policies/external/> for additional guidance.

Non-Residential Domestic Violence Services

This federal funding is available for eligible services pursuant to the district's Title XX plan and matrix of services. Additional non-residential domestic violence services funding may be used for core or optional services provided by approved non-residential domestic violence services programs only. Please see the annual OCFS non-residential domestic violence services LCM at <https://ocfs.ny.gov/main/policies/external/> for additional guidance. In addition, a district may choose to supplement its non-residential domestic violence services allocation by dedicating a portion of its FFFS allocation to non-residential domestic violence services. Please see the annual OTDA FFFS ADM at <http://otda.ny.gov/policy/directives/> for more information.

Flexible Fund for Family Services Transfer to Title XX (Represented by Title XX Below 200%)

Districts may choose to transfer a portion of their FFFS allocations to Title XX Adult Protective (AP)/ Domestic Violence (DV) services.

Refer to the annual OTDA FFFS ADM at <http://otda.ny.gov/policy/directives/> for additional guidance on FFFS, including transfer limitations; claiming guideline; planning information; forms and instructions for completing and submitting the FFFS plan; instructions on submitting claims; and collecting required performance and accountability data.

Any FFFS funds transferred to Title XX must be expended for services to children and their families with incomes below 200% of the federal poverty level for the family size.

State Reimbursement for Excess Title XX Costs for Adult Protective and Domestic Violence Prevention Claims

Some Title XX costs in excess of available federal funds may be eligible for additional state funding. Additional state funding is determined after the end of the federal fiscal year through the annual settlement process. State share is available subject to the annual enacted state budget for AP/DV services.

Districts cannot use state share funding to supplant other federal, state, and local funds.

Please refer to 09-OCFS-ADM-06 at <https://ocfs.ny.gov/main/policies/external/> for guidance on domestic violence prevention services for undocumented persons.

Child Care Services

Child Care Block Grant

The Child Care Block Grant (CCBG) combines federal, state, and local child care subsidy funds to provide reimbursement for child care services. New York State allocates these funds to the districts. The allocations, allocation method, and district local share MOE requirement are described in the OCFS' annual child care allocation LCM at <https://ocfs.ny.gov/main/policies/external/>.

Districts may expend no more than 5% of its CCBG allocation for administrative activities. Refer to [FRM Volume 3](#), Chapter 9 to distinguish program and administrative activities.

Claims for day care services expenditures for families receiving public assistance are reimbursed at 75% with CCBG funds up to the annual allocation. Claims for day care services expenditures for all other eligible families are reimbursed at 100% CCBG funds up to the annual allocation.

If a district fully expends their allocation and meets their MOE requirement, the district may seek 50% federal reimbursement through the Supplemental Nutrition Assistance Program Employment & Training (SNAP E&T) program. Eligibility and claiming instructions for seeking federal reimbursement through the SNAP E&T program are available in the most recent SNAP E&T Dependent Care Requests directive on the OTDA's website at <http://otda.ny.gov/policy/directives/>.

Transferring Flexible Fund for Family Services to the Child Care Development Fund

Districts may choose to transfer FFFS funds to supplement its child care subsidy allocation per instructions in the annual OTDA FFFS ADM at <http://otda.ny.gov/policy/directives/>.

Districts may only fund child care services costs with FFFS funds by transferring those funds to the Child Care Development Fund (CCDF). Any FFFS funds that are transferred to CCDF are governed by the federal and state rules for such funds, including a cap on funding for administrative activities. Refer to the [Fiscal Reference Manual \(FRM\) Volume 3](#), Chapter 9 to distinguish program and administrative activities.

Title XX Child Care

District's Title XX All Other allocation may be used to provide reimbursement for child care services. These funds are not part of the CCBG. Claims for day care services expenditures for all eligible families, regardless of income, are reimbursed at 100%. The family eligibility requirements for Title XX reimbursement are the same as those for Child Care Development Block Grant with the addition of two categories that may be reimbursed if included in the district's child care plan: families that require child care as a preventive service and families with incomes up to 275% of the federal poverty level. Title XX funds are not subject to the same administrative cap as CCBG funds but are still subject to the standard Title XX administrative cost claiming rules found in [FRM Volume 3](#), Chapter 9.

State Raise the Age

A locality is eligible for Raise the Age (RTA) state reimbursement if the locality meets the criteria set forth in State Finance Law §54-m. RTA services and related expenses, such as FC, preventive, aftercare, independent living, or program oversight and monitoring services, are eligible for RTA state reimbursement if the expenses are included in the locality's New York State Division of the Budget (DOB)-approved Comprehensive Fiscal Plan for RTA and are provided to RTA-eligible youth. An RTA-eligible youth is, effective October 1, 2018, a 16-year-old who commits an act that results in the youth being at-risk of becoming, or results in the youth being, an alleged or adjudicated, juvenile delinquent, or, effective October 1, 2019, a 16 or 17-year-old who commits such an act and the youth is receiving eligible services solely as a result of committing such an act. The state share for RTA reimbursement is 100%.

Committee on Special Education

The maintenance expenditures for disabled children placed by school districts are not eligible for state reimbursement.

Dormitory Authority Payments

Districts are required to pay the Dormitory Authority of the State of New York (DASNY) add-on rate as part of the MSAR for each child placed in a program that has a DASNY add-on rate. State reimbursement is available net of any available federal funding for those costs that exceed the district's annual FCBG allocation. This additional reimbursement is made available for each eligible district through the settlement process in the last quarter of each SFY.

Districts submit the Billings for Special Act School Districts With an Approved DASNY Project Waiver form in [FRM Volume 2](#), Chapter 4 to OTDA and report in the Automated Claiming System (ACS) that portion of costs representing property payments only (not tuition) that were paid to the New York State Education Department and settled as tuition in the RF-2 and RF-17 packages and not reimbursed by the state through the district's annual FCBG allocation. A bottom-line adjustment to reimburse the districts for the state share of those costs is processed.

Chapter 9: Trust Accounts/Recipient Property/Assigned Assets

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Introduction

At times, it becomes necessary for a social services district (district) official to manage the assets and income of recipients of public assistance and care.

Either the clients, often elderly or impaired adults, cannot manage their own financial affairs or need supervision and guidance in doing so. Sometimes the assets of clients are assigned to the district to be used eventually to repay assistance granted or to pay for the burial of the client.

These functions will be discussed in this chapter in the areas of financial management plans, burial trusts, trusts for children in foster care, and recipient property/assigned assets.

Types of Trusts

While districts use several types of trust accounts, this chapter is mainly concerned with TA-53 - Social Services trust accounts. Other types of trust accounts used by districts are detailed in [Chapter 2](#) of this manual. All trust accounts used by a district should be invested in interest-bearing accounts, with the interest accrued becoming the property of the beneficiary. While this is not required, it is strongly recommended as a fiscally sound procedure. All trust accounts used by a district should be reviewed periodically to determine if they should be liquidated.

The TA-49 account is used to hold child support collections before they are disbursed to the beneficiary. Most of these accounts have been closed with the implementation of the Automated Support Collection Unit. Some districts however, may use the TA-49 for distributions of Child Support pass-through payments.

The TA-51 account is used to hold retroactive Supplemental Security Income (SSI) payments for clients who received Safety Net Assistance in the interim. That is, the client applies for SSI, and while waiting for an eligibility determination for SSI, receives Safety Net Assistance, agreeing to repay the Safety Net Assistance from the retroactive SSI payments when they are received.

For more information on retroactive SSI payments and Interim Assistance Reimbursement (IAR), see 08-ADM-11 and 09-ADM-18.

Other trust accounts used by a district are the TA-54, Town Social Services State Aid, the TA-55, Infirmary Patients Fund, the TA-56, State Training School, and the TA-85, Other Funds.

Unclaimed Child Support Funds

With respect to unclaimed funds from child support collections held in the TA-49 trust accounts, New York State Social Services Law (SSL) §111-h(5) & (7) state that if such funds have been unclaimed for at least two years after a “diligent effort to locate the person entitled to such funds, the family court may enter an order decreeing (a) that the funds be returned to the person who paid the funds...or (b) that the funds be deposited with the county treasurer or commissioner of finance of the city of New York, whose duty it shall be to receive such funds and invest them for a period of five years in such securities as are specified by law for investment by savings banks, the interest on such securities to accrue and become part of such funds.” Upon the expiration of the five-year period, such funds, along with any interest thereon, are deemed abandoned property and must be reported as program income and paid to the

state comptroller. Such payment to the state comptroller shall be accompanied by the report required by §603 of the abandoned property law.

Refer to [Fiscal Reference Manual \(FRM\) Volume 3](#), Chapter 15, for instructions on reporting unclaimed child support funds as program income.

Recoveries and Cash Receipts

Money received for recoveries pending their distribution are in the nature of trust funds in which the federal, state and local governments and the estate of the recipient may have an interest. Such funds, therefore, should not be credited to revenue but held in escrow under the provisions of SSL §87. That is, they should be credited to a separate “recoveries” account in the “agency and trust” group of accounts. Refer to [Chapter 10](#) of this manual for details concerning the treatment of recoveries. Also, refer to [FRM Volume 2](#), Chapter 8, for the requirements for reporting of recoveries. [Chapter 2](#) of this manual illustrates the accounting entries involving recoveries.

Receipts of funds in a district, whether from recoveries, refunds, financial management situations, for trust accounts or from other sources, should be very carefully safeguarded. Such funds must be accounted for to local, state and federal governments, as well as the recipient, or their estate, in the case of certain recoveries or trust funds. The district should maintain a sound system for handling cash receipts. Refer to [Chapter 2](#) of this manual for a detailed discussion of the proper controls and procedures for handling cash receipts.

Financial Management Plans

At times it becomes necessary for district staff to assist clients, usually elderly or impaired adults, in managing their personal finances. Districts help meet these problems using both informal and formal procedures. It is important that the least restrictive method is used, and, to the extent possible, the recipient should be involved in the process of deciding how to deal with the problem.

Districts are required to establish a formal financial management system for the Protective Services for Adults (PSA) program and to develop and implement detailed written procedures regarding this system. The districts may be required to function as a guardian, representative payee, or protective payee when such services are required by a PSA client and there is no one else capable or willing to act in this capacity.

A financial management system will necessitate interaction and discussion among various divisions within the district, including services, accounting, medical assistance, income maintenance, and legal. Some basic considerations in the development of a fiscal system are:

- The client’s money must be readily accessible
- There must be a method for meeting emergency needs of the client
- Controls and accountability measures must be securely in place for the protection of the district and its staff who will be managing the client’s funds
- There must be compliance with state and county fiscal requirements

Informal Financial Management

Some clients may be sufficiently competent to require less formal financial management services. They are able to retain control of their income and assets with some supervision and guidance. It may entail merely developing a plan of expenditure and periodically verifying the individual's ability to follow the plan. Other informal methods include direct deposit for social security checks or having someone to assist the individual with shopping and paying bills. Such services could be provided by relatives, neighbors, or if this is not possible, by the case manager, the case aide, the homemaker, or the housekeeper.

However, there will be those individuals whose mental and physical limitations require more help and protection than these informal procedures require. For such persons, more formalized procedures with a greater control of funds will be necessary to enable them to remain in the community.

Formal Financial Management

There are five methods of formal financial management. These methods are described as follows:

Power of Attorney

Power of attorney has limited application in districts because it is revocable at will by the principal and has no requirement for accounting for expenditures made on behalf of the client. It, therefore, does not afford as great a degree of protection for the client or the district as other financial management methods.

Vendor Restricted Payments

Generally, public assistance grants are made with unrestricted money payments. However, when inability to manage money has been clearly demonstrated, the district might use vendor-restricted payments. These are payments where by the district issues a check directly to the vendor or a two party check (client and vendor) for shelter, food or other goods or services normally provided for by a recipient's cash grant. Restricted payments now include non-cash Safety Net assistance. Under 18 NYCRR 381.3(c), for cash Safety Net assistance, restricted payments can be made when less expensive or more easily controlled alternative methods of payment are available.

Protective Payments

A protective payment means the Family Assistance or Safety Net grant is issued to an individual other than the recipient. Payment to a protective payee can be made only with the participation and consent of the recipient.

When the protective payee is selected from the district staff, preferably a staff member from protective services should be selected. The protective payee should never be:

- the district commissioner,
- an executive member of the local commissioner's staff,
- a person who determines the financial eligibility for the public assistance family,

- a member of the special investigations or resource staff, or
- any staff handling fiscal processes related to the recipients.

Also, protective payments may not be made to landlords, grocers, or other vendors of goods or services dealing directly with the recipient.

Representative Payee

A representative payee is an individual approved by the Social Security Administration (SSA) to receive benefits on behalf of a person when there is positive legal, medical or other acceptable evidence which shows that the beneficiary is unable to manage their assets or protect their interests because of a physical or mental impairment. If a relative, friend, spouse, etc., cannot be found to accept this responsibility, the district should apply to SSA for this designation. Often times the district commissioner will be named the representative payee. The representative payee receives the social security and/or SSI check for the client.

A TA-53 Social Services trust sub-account may be established by the representative payee for each beneficiary. Each TA-53 sub-account should be titled to identify the district representative payee as fiduciary and the beneficiary as fund owner. For example, the TA-53 Social Services Representative Payee trust account may be titled "LDSS Commissioner, representative payee for John Doe." Beneficiary funds should be kept in an account that minimizes fees, yields interest, and assists the representative payee in keeping clear records. The interest accrued becomes the property of the beneficiary.

A representative payee may also elect to place multiple beneficiary funds into a single collective account, separate from all other types of funds. For example, the title of the collective account may be "LDSS Commissioner, representative payee for Social Security Beneficiaries." The collective account must be approved by the local social security office, and should contain sub-ledgers to identify beneficiary ownership.

Records must show how much Social Security and/or SSI money the representative payee received, spent, and saved for each individual beneficiary. Keep records that show savings and expenditures. For example, keep bank statements, invoices, receipts, leases, etc. that adequately document use of the beneficiary's funds. These documents should be kept for a minimum of two years. The SSA booklet titled "A Guide for Representative Payees," has a worksheet that can be used to keep track of expenditures.

Upon request by the Social Security Administration, a representative payee must send in a Representative Payee Report. This report contains such information as income other than social security benefits or SSI payments, social security or SSI income used for the support of the individual and amount saved. It would also contain a breakdown of how the money used for the support of the individual was spent. A sample Representative Payee Report may be found at <http://www.ssa.gov/payee>.

Guardian of the Mentally Disabled

Article 81 of the Mental Hygiene Law authorizes the appointment of a guardian whose authority is appropriate to satisfy the personal or financial needs of an incapacitated person.

Article 81 attempts to ensure that an allegedly incapacitated person retains the maximum degree of independence possible and that only the least restrictive form of intervention is imposed upon the person. With the assistance of a court-appointed evaluator, a court will examine the functional level and needs of an allegedly incapacitated person and will authorize appointment of a guardian only if necessary. If a guardian is appointed, the guardian will be granted only those powers necessary to provide for the person's needs.

Included in the list of who may serve as guardians are district officials and any community guardian programs operating pursuant to Article 9-B of the Social Service Law. A community guardian program is appointed as guardian only where a special proceeding for the appointment of a guardian under this statute has been commenced by a district official with whom the program was contracted.

A court may, if appropriate, as an alternative to a long term guardian, authorize a protective arrangement, a transaction or series of transactions, a contract, a trust or other arrangement to protect the person or property of an alleged incapacitated person. A special guardian may be named to assist in the accomplishment of these transactions. The statute allows for the appointment of a temporary guardian, upon showing of danger in the reasonably foreseeable future to the health and well-being of the alleged incapacitated person, or danger of waste, misappropriation, or loss of the property of this person. The court may also issue a temporary restraining order to enjoin the sale, disposition, assignment, transfer, or dissipation of property.

Any conservators or committees appointed under former Articles 77 and 78 of the Mental Hygiene Law shall continue in force until modified or abrogated by a judge pursuant to Article 81.

Accounting Procedures

SSL §87 states, "When a county commissioner shall receive any money... to be used for some particular person... he shall deposit it with the county treasurer, who shall keep such money in a special account (trust account) to be drawn on by the county commissioner for the person...designated." Therefore, any monies received by a district for a case under a representative payee, protective payee or guardian situation must be deposited with the county fiscal officer in a TA-53 Social Services trust account.

Transactions made under these financial management situations must maintain a high degree of accountability. Accountability assures protection for the clients, in that they know their bills are being paid, and also protects the integrity of the workers involved in these cases. To protect the case manager, an authorization system should be established to document any payment made on behalf of the client. All disbursements of funds should be authorized by a document which has been signed by the case manager and his/her supervisor and presented to the accounting section to initiate payments. If an agency does not have a specialized document for this purpose, an Authorization Form (LDSS-3209) could be used, although it is not required to be used since a payment under a financial management situation is not an assistance grant. The accounting section should retain the authorizing document and maintain a permanent record of all transactions with a trust account ledger for each case. An LDSS-926 Record of Assistance Granted or local equivalent form could be set up to record the flow of cash for each recipient's case. Receipts for all expenditures made on behalf of a client should be retained by the accounting section. If possible, to maintain a more complete record of disbursements, a slip signed by the client for money kept by the client as pocket money should be obtained. Some type of financial management case file should be maintained to file the receipts of expenditures. If there is no prior knowledge of the amount to be expended, for example, with groceries and shoes, etc., a Manual BICS Voucher (DSS-3546) should be used to authorize expenditures.

Revolving Fund

In some districts, it is not possible for the fiscal officer to respond as quickly as might be desired with funds from trust accounts. With the consent of the county's legislative body, a revolving fund may be established from the trust account which would give the district commissioner, or his/her designee, the authority to write checks to clients. The initial amount would be transferred from the general fund. At the end of each month, the revolving fund is replenished from the individual trust accounts involved for that month. Some districts might want to use the revolving fund only for emergencies, while others might want to use it for all transactions. The volume of transactions would dictate the size of the fund.

Accounting for all cash receipts and disbursements must be made in accordance with guidelines issued by the Office of the State Comptroller.

Personal Allowance Accounts

A responsibility of the New York State Department of Health (DOH) related to Financial Management services is to supervise and monitor the operators of adult care facilities which are certified by the state. This supervision and monitoring is of the procedures these facilities use to maintain residents' personal needs allowances. A district has this responsibility for Family-Type Homes for Adults which it directly supervises.

Further, it is the responsibility of the agency certifying the residential care facility to monitor the maintenance of resident personal allowance accounts handled by facilities which are certified by other state agencies.

Operators of Adult Residential Care facilities and Residential Health Care Facilities are required to offer and maintain personal allowance accounts for residents, and have to meet certain requirements for reporting and accounting for these accounts.

The facility must offer to each resident an opportunity to place their allowance in a resident account, but cannot require the resident to maintain such an account against their wishes. The facility must maintain on file for state inspection, a signed statement from each resident, concerning their election to use a resident account.

The facility must maintain a record of all deposits, withdrawals, and the current balance for each resident account. These personal allowance funds must not be commingled with the facility's own funds. The facility may deposit the personal allowance money in individual or collective bank accounts that are interest bearing. The facility must ensure that the interest earned by such accounts is equitably distributed to individual residents' accounts. The facility must not divert any of the interest for its own use. The facility must document all transactions by maintaining all paid bills, vouchers, signed receipts, etc. The facility must, upon request, or at least quarterly, supply a statement for each resident for whom a personal allowance account is maintained, detailing the deposits, withdrawals and current balance of each account. The records must be accessible upon request to the State, or any other agency responsible for inspection and supervision.

The personal allowance shall be made directly available to the individual for their own use in obtaining clothing, personal hygiene items, and any other supplies and services for their personal use not otherwise provided by the facility. Only the resident or his/her guardian or representative payee may determine what the allowance is to be used for, and neither the facility nor anyone else may use the allowance without the resident's written consent.

Upon death of a resident, the balance of his/her account should be transferred to their estate, subject to the applicable surrogate court procedures. The district should be promptly notified of the resident's death and the account's final balance. Upon leaving the facility, the resident, his/her guardian, representative payee, or other appropriate individual or agency, should be provided with a final accounting of the account, and a check for the outstanding balance.

DOH has the authority under law to investigate any suspected misappropriation or withholding of personal allowance funds and may take action on behalf of any individual to recover any funds misappropriated including any punitive damages. In all instances of suspected irregularities, the appropriate district, as well as DOH, retains the right to audit the accounts of residents for whom SSI payments are being made.

The operator of a facility must document all personal allowance transactions on a "Personal Allowance Ledger" (DSS-2854) and maintain all paid bills, vouchers and other appropriate payment and receipt documentation in the manner prescribed by the department. At least monthly, the operator must reconcile personal allowance account balances to the total personal allowance funds maintained by the facility by utilizing a "Personal Allowance Summary" (DSS-2855).

After the death of the resident, the personal allowances become a part of the estate and a resource from which the district can recover the cost of assistance and care. The district must file a claim against the estate pursuant to SSL §104 to obtain the personal needs allowance funds. The amount that remains after the cost of assistance and care is recovered, remains as part of the estate of the former recipient. Upon death of a resident of such a facility, the district should be notified of the facility name, the case number, and the amount of the remaining balance of the personal needs allowance. The district should keep this information on file until the funds can be recovered from the estate.

Disposition of Funds Held in Trust for a Deceased Recipient

When district officials have acted as a Representative Payee, a Guardian or other form of fiduciary agent for a recipient, the authority of the district to manage the funds of the recipient ceases when a recipient dies. Any funds then in the custody of the district should be subject to the direction of a duly appointed legal representative of the estate of the deceased, usually an executor or administrator. If there are assets of any significant value in the estate of the deceased and there are any interested heirs, legatees or creditors, it is likely that a petition for appointment of an executor (executrix) or administrator will occur without the district's intervention.

If it is apparent that no one will be instituting proceedings for the appointment of an executor or administrator, representatives of the district may prepare a legal petition for the appointment of a temporary, preliminary or final administrator for the estate. An agent of the district may be appointed as an administrator if no other more appropriate representative is instead appointed. In some districts, there are Public Administrators. In such jurisdictions, the existence of the funds should be reported to the Public Administrator who may be requested to institute estate proceedings in appropriate cases. Once a duly appointed executor or administrator has been appointed, the funds may be disposed of as directed by the executor or administrator in the best interests of the estate.

If the amounts remaining in the custody of the district are relatively minor (and particularly if they are less than the expense that would be incurred if estate proceedings were to be instituted by the district), a district may consider whether or not pursuit of a disposition of the funds by Surrogate Court proceeding is appropriate or necessary. Conversely, if any amounts should be claimed from the estate by the district,

a claim may be submitted to the executor or administrator. If an agent of the district is the administrator, payments of claims to the district should be reviewed and approved by the appropriate Surrogate Court.

Burial Trusts

There are two different types of burial funds that the district may encounter.

Burial Trusts for Supplemental Security Income Recipients

Districts are required to maintain and manage any irrevocable burial trust agreements, established before November 1, 1982, on behalf of SSI recipients. These established irrevocable burial trust funds should have been deposited with the county fiscal officer in TA-53 Social Services trust accounts. Effective August 1, 1984, the maximum amount which can be directly invested in an existing burial trust is \$1,500. However, there is no limit on the interest which can be accumulated in the trust. Burial trust funds should be invested in interest-bearing accounts. Such trust funds and any accumulated interest not withdrawn by the SSI recipient shall remain the responsibility of the district officials to administer for funeral and burial expenses of the recipient.

However, federal legislation effective November 1, 1982 provides for the exclusion, in determining eligibility for SSI benefits, of any burial space for the individual or a member of the immediate family, of up to \$1,500 to be set aside to meet the burial or related expenses for the individual and the spouse, and of the interest accumulated on the burial set aside with no ceiling on the amount of interest which can accumulate. Under the particular federal legislation, the benefits of these burials set-asides match the benefits of irrevocable burial trusts. However, on the negative side, irrevocable burial trusts could adversely affect the SSI recipient's eligibility because of a federal law effective March 1, 1981. This law states that an applicant or recipient of SSI making an uncompensated transfer of resources would be ineligible for SSI for a period of 24 months from the date of transfer, and the Social Security Administration ruled that the burial trusts provided under SSL fall under this prohibition against uncompensated transfers. Consequently, since November 1, 1982, no new irrevocable burial trusts should have been established because they are no longer of any benefit as a result of this legislation and could actually be detrimental to the continued eligibility of SSI recipients.

Burial Reserves from Recipient Property/Assigned Assets

For recipients of public assistance and care other than SSI recipients, an amount for their burial may be reserved from assets held by the local county fiscal officer in a Recovery Trust Fund. Such recovery funds are held in escrow in a TA-53 Social Services trust account pending their distribution to the federal, state and local governments, and the recipient or his/her estate. Funds resulting from the liquidation of assigned assets are placed in this Recovery Trust Fund. A reserve for burial expenses of up to \$500 can be established in this fund.

Trusts for Children in Foster Care

District officials often act as the representative payee for Social Security or SSI Benefits for children in foster care.

Federal regulations regarding both SSI and Social Security benefits state that payments made to a representative payee will be considered to be used for the use and benefit of the beneficiary if they are

used for the beneficiary's current maintenance. Current maintenance is defined as costs incurred in obtaining food, shelter, clothing, medical care, and personal comfort items. The regulations state that if such payments are not needed for the beneficiary's current maintenance, they shall be invested on behalf of the beneficiary in a trust fund. Preferred investments of a trust fund are U.S. Saving Bonds and deposits in an interest or dividend paying account in an insured financial institution.

A district cannot receive SSI and Title IV-E funds at the same time. If a district is claiming Title IV-E, they need to stop the SSI benefit while IV-E is being received.

When monthly benefits are more than the current month's cost of care, excess funds should be deposited with the county fiscal officer in a TA-53 Social Services trust account. Such trust monies should be invested in interest-bearing accounts, with the interest accrued becoming the property of the beneficiary. If the same interest-bearing account is used for many trust accounts, the total interest accrued for the account should be prorated to each individual sub-account. Follow these procedures for all representative payee cases, not just foster care cases.

It is permissible to use these excess funds which have accumulated in the trust account to be applied toward the current month's cost of care in those months when Social Security benefits are insufficient to meet these costs. Trust funds are available to the child upon discharge from foster care or upon reaching age 18.

When the commissioner is the representative payee for foster care children, s/he should make a periodic accounting of Social Security funds held in trust for these children to the Social Security Administration. This report is usually done on a yearly basis and the "Representative Payee Report," a federal Social Security Administration report, may be used to fulfill this requirement.

Unearned income of foster children other than Social Security benefits should be treated the same way as income that falls under federal guidelines for Social Security benefits paid to district officials acting as a representative payee. Unearned income should be used to provide for current maintenance of the foster child as defined by federal regulations and any amount in excess of current maintenance should be deposited with the county fiscal officer in a TA-53 Social Services trust account. These funds should be deposited in an interest-bearing account. If one account covers many sub-accounts, the interest is prorated to each individual sub-account. Such interest becomes the property of the beneficiary. As with trusts created from social security income, in those months when unearned income falls short of current maintenance, excess funds which have accumulated in the trust account from other types of unearned income may also be used to meet the current month's cost of care. Examples of unearned income are interest, dividends, lottery winnings, gifts, etc.

A child in foster care is permitted to retain all of his or her earned monthly income as savings for future identifiable needs. A district should establish a trust fund for a foster child whose resources approach federal limits. This is to preserve federal eligibility under the Social Security Act and to prepare the child for independence upon discharge from foster care by providing the child with a means to accumulate resources to assist in meeting his or her permanency planning goal. These funds should be deposited with the county fiscal officer in a TA-53 Social Services trust account and deposited in an interest-bearing account as described above.

Recipient Property/Assigned Assets

Recipient property and assigned assets are real and personal property, liens and/or mortgages on property, and liens on claims for personal injury. The rights to property have been transferred from a

recipient of public assistance and care to a district official. This transfer is as a result of a claim against such assets for repayment of assistance and care granted to the recipient.

Under SSL §104, “A public welfare official may bring action or proceeding against a person discovered to have real or personal property, or against the estate or the executors, administrators and successors in interest of a person who dies having real or personal property, if such person, or any one for whose support he is or was liable, received assistance and care during the preceding ten years, and shall be entitled to recover up to the value of such property the cost of such assistance or care. Any public assistance or care received by such person shall constitute an implied contract.” This section further states, “In all claims of the public welfare official made under this section the public welfare official shall be deemed a preferred creditor.”

Related to this authority to recover the cost of assistance and care from or on behalf of former recipients, is the power of a district official to receive and dispose of a deed for real property and/or a mortgage or lien thereon as provided under SSL§106(1). Real property which has been assigned to a district official does not become public property, but remains on the tax rolls. Districts are not mandated to take a lien on the real and personal property of clients; however, it may help to ensure recovery and thereby reduce the local share of public assistance.

Recipient Property/Assigned assets include real and personal property, liens and/or mortgages on property, and liens on claims for personal injury. Districts are not to take an assignment on life insurance policies. The cash value of a life insurance policy is considered as equity value and is applied toward the \$1,000 limit of assets allowed in determining eligibility for public assistance. Liens on claims and suits for personal injuries of recipients of public assistance are authorized under SSL §104-b.

Medical Assistance Pay-In

Chapter 81 of the Laws of 1995 amended SSL §366 (2) (b) to require district to offer excess income recipients the option to participate in the Medical Assistance Pay-In program. Districts may not mandate recipient participation.

The change in the federal regulations allows income to be computed over a period of not more than six months, which may include all or part of the three-month retroactive eligibility period. The retroactive period begins no earlier than the first month in the period in which the individual received covered services and, when combined with prospective months, can be no longer than six months. In some circumstances, combining all or part of the retroactive period with prospective months of eligibility may be more beneficial to the individual.

In determining medical expenses to be deducted from countable income during a period, districts must include all paid or unpaid medical expenses incurred during the period. These are included to the extent that the expenses have not been deducted previously in establishing eligibility.

Money received by the district should be deposited into the TA53, Social Services Trust and Agency Account. These payments are entered into Cash Receipts with a Revenue Reason Code of 202 MA spend down. No monies are reported to the state at the time the payment is received from the client.

Districts must periodically (at least yearly) reconcile the balance in the MA recipient’s TA53 account with the amount of MA payments made on the recipient’s behalf. A refund of the TA53 balance to the recipient or account credit toward subsequent periods is necessary if the recipient had paid in more than the amount of MA claims paid out by the district.

If the recipient received services from MA providers for a particular period then either all or part of the pay-in amount (depending on the amount of MA services received) should be applied to the cost of the MA services. When this occurs, the payment should be transferred out of the TA53 account and into the A1801 Repayment of Medical Assistance Account manually.

The MA Pay-In amount received and applied to MA expenditures must be claimed as a refund on the Schedule E (Computation of Federal and State Aid on Medical Assistance, LDSS-157). The MA Pay-In amount should be reported in the month in which the payment is applied to the MA expenditures. The refunds should be reported in columns 2 (Refunds and Cancellations) and 8 (FP All Other) on line 30 (Other) of the Schedule E.

If the refunds are related to enhanced funding categories such as Native Americans, Mental Hygiene Releasees or Refugees/Entrants, then the refunds should be carried forward to either the RF-3 (Adjustment Claim for Additional State Aid on Expenditures 100% Reimbursable) or the RF-6 (Monthly Claim for Reimbursement Assistance to Resettled Refugees).

If the reconciliation determines a balance is due to the client, a check should be produced for the balance. Upon receipt of a manual prepared LDSS-3209, or worker and signed local authorization, Accounting should initiate a check from the client's TA53 account. In lieu of payment, the client account may be credited for subsequent excess income periods.

Control of Recipient Property/Assigned Assets

Under Department Regulation 600.6(c)(4), district officials are required to maintain a proper record of all recipient-owned real or personal property which has been deeded, mortgaged, assigned or otherwise turned over to the public welfare official for the recovery of burial and assistance costs. The record shall be kept on Form DSS-723, Asset Assignment Record or approved local equivalent. Volume 2, Chapter 7 of this manual gives the instructions for this form as well as the requirements for a central register for assigned assets. When a district official takes an assignment of real or personal property of an applicant/recipient of public assistance and care in accordance with SSL §106 and §360, the proper accounting for such assets is necessary to protect the interests of the applicant/recipient or their estate, the district, the New York State Office of Temporary and Disability Assistance (OTDA) and the federal Department of Health and Human Services when federally-funded programs are involved.

Each recipient who has assigned real or personal property or rights to real or personal property, shall have a separate Asset Assignment Record Card (DSS-723) maintained. This card should list all the assigned assets of that recipient and the card should be given a serial number. Detailed instructions for filling out this form are provided in [FRM Volume 2](#), Chapter 7 of this manual. This card contains sections for real property, life insurance, and other assets. A section for "Asset Released" is used when the asset is redeemed by the recipient under provisions of SSL §106 by payment of all assistance granted and any expenses for repairs and taxes on the property. It is also used for recording the release of an asset which has been appraised to be valueless. A section titled "Summary of Reports of Recovery" provides for the summary of funds recovered, expended, and distributed as listed in detail on Recovery Reports (DSS-712). Refer to [Chapter 10](#), of this manual for a description of the Recovery Reports process and [FRM Volume 2](#), Chapter 8 for Recovery Report forms and instructions. When the assigned assets of a recipient have all been liquidated and distribution of the proceeds has been recorded, the asset assignment record card should be transferred to an inactive file.

Along with the individual Asset Assignment Record Cards, the district should also maintain a central register of all assigned assets. The assets in the register should be in serial number sequence as a

method of controlling these assets until their eventual disposition. It is also used to facilitate the periodic review of the assets undisposed of as of a given date. For internal control purposes, the register should be maintained by personnel in another unit other than the Resource Unit. Each asset in the register should be marked clearly when liquidated. This is so that unliquidated assets can be easily identified at all times. The assigned asset register should be reviewed periodically, at least every six months, and reconciled to the individual ledger cards at that time.

Disposition of Recipient Property/Assigned Assets

Recipient Property/Assigned assets are disposed of either by redemption by the recipient of public assistance, by release when a competent appraisal has proven it valueless, and/or by public sale.

Under SSL §106(2)(a)(1), “Until such property or mortgage is sold, assigned or foreclosed pursuant to law by the social services official, the person giving such deed or mortgage, or his estate or those entitled thereto, may redeem the same by the payment of all expenses incurred for the support of the person, and for repairs and taxes paid on such property.” It also provides for redemption of such property “for an amount less than the full expenses incurred for the support of the person and for repairs and taxes paid on such property.” This amount, called a “lesser sum,” cannot “be less than the difference between the appraised value of such property and the total of the unpaid principal balance of any recorded mortgages and the unpaid balance of sums secured by other liens against such property.”

A redemption contract for any lesser sum must be approved by OTDA upon an application by the district official containing:

- an appraisal of the current market value of such property by an appraiser acceptable to both parties,
- a statement of the principal balance of any recorded mortgages or other liens against such property,
- a statement by the district official of his reasons for entering into the contract for such lesser sum, and
- any other information required by the regulations of the department. As long as the terms of the approved redemption contract are performed, no public sale of such property shall be held. The redemption for a lesser sum reduces the claim against the recipient for assistance and care granted only to the extent of all sums paid in redemption.

The following is a hypothetical example where redemption for a lesser sum was made.

Mary Jones owned property upon which existed a bank first mortgage. The district is assigned a mortgage on the property in return for assistance granted to Mary Jones. She now wishes to clear the property of the social services mortgage by repaying the public assistance she received. She received \$10,000 in public assistance; the property is appraised at \$15,000; the bank mortgage has an unpaid principal balance of \$12,000. The district receives approval from the State to accept \$3,000 from Mary Jones in satisfaction of the social services mortgage to be applied as a recovery of public assistance granted to her. The \$3,000 is the difference between the appraised value of the property and the unpaid principal balance of the first mortgage on the property. This \$3,000, which is a “lesser sum” reduces the district’s claim of \$10,000 for repayment of assistance to \$7,000.

By the district accepting the lesser sum to remove the lien from the land, Mary Jones is not relieved of the responsibility for repaying the balance of \$7,000 of public assistance and care she had received.

If your district needs to seek state approval to release a property lien, please write to the Bureau of Financial Services.

To allow a minimum period of redemption, the public welfare official must wait one year from the date he or she received the deed or mortgage before he or she sells the property or mortgage through a public sale. However, they can sell unoccupied property which has not been redeemed within six months from the date of death of the person who conveyed it to him by deed.

Upon the death of the person or their receiving institutional care, if the mortgage has not been redeemed, sold, or assigned, the district official may enforce collection of the mortgage debt by foreclosure. With state approval, the district official may, "when in his judgement it is advisable and in the public interest, release a part of the property from the lien of the mortgage to permit the sale of such part by the owner and the application of the proceeds to reduce said mortgage or to satisfy and discharge or reduce a prior or superior mortgage."

When the recipient's public assistance case is closed, or the recipient dies, the district official can act to dispose of the assigned assets.

The sale of any parcel of real property or mortgage on real property which has been assigned to a district official must be made at a public sale, at least two weeks after a notice has been published in a newspaper in the area the property is located. The parcel or mortgage must be sold to the highest bidder, unless, in the judgement of the district official, it is in the public interest to reject all bids.

Provision should be made for a systematic procedure whereby the Resource Unit is routinely notified by either the Eligibility Unit or Accounting Unit of all case closings. As a further control, the Resource Unit should periodically review the Asset Assignment Record Cards with the Accounting Unit to ensure there are no closed cases where assigned assets have not been and should be liquidated.

Necessary steps should be taken to assure liquidation of the assets of all closed cases at the appropriate time. Some districts scan published obituaries in the district to look for clients or former clients who have died.

If possible, a review of property sales in the county should be conducted regularly to see if any properties are being sold which contain a social services lien or mortgage. This could help prevent a situation where third parties purchase property which, unknown to them, has a social services lien, and eventually are facing the loss of their property through foreclosure. One county has a computer-based monitoring system that allows it to compare the list of deed transfers recorded each month in the county real property office to the list of social services liens. If feasible, this type of system could be a consideration for other counties in helping to prevent these kinds of situations from occurring.

The district official cannot sell the property or assign or enforce the mortgage assigned by an aged, blind or disabled person who executed the deed or mortgage to the district official for old age assistance, assistance to the blind or aid to the disabled granted before January 1, 1974, "unless it appears reasonably certain that the sale or other disposition of the property will not materially adversely affect the welfare of such person. After the death of such person, no claim for assistance granted him shall be enforced against any real property while it is occupied by the surviving spouse."

It should be noted that sometimes a district will sell property deeded to them by a client and be paid by the purchaser on an installment basis. While such a practice is uncommon and without any legal foundation in SSL, any interest received from such a social services held-installment arrangement should be treated as a general administrative recovery thereby reducing the total of allowable district

administrative costs claimed for reimbursement. This would allow the federal, state and local governments, that share in the administrative costs, to benefit proportionally from the interest. The interest received should be shown as a refund on the detailed version of the LDSS-923 entitled, "Cost Allocation Schedule of Payments - Administrative Expenses Other than Salaries."

Chapter 10: Receipt and Deposit of Recovery Monies

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Recoveries and Refunds Defined

Recoveries are defined as monies collected by the social services district (district) in repayment of public assistance and care granted and of expenses incurred in the protection and/or liquidation of an asset. These monies are received in such form or manner as to make it impractical to apply the repayment against specific amounts of assistance, care or expenses.

Recoveries are defined but are not limited to:

- Collections from or in behalf of a client or his estate effected by any legal processes authorized by the New York State Social Services Law (SSL)
- Income from real or personal property assigned to the district

As distinguished from recoveries, refunds are defined as monies repaid to the district to cancel or reduce specific items of assistance appearing on a previous or current payment roll. Current contributions received by a district and not reflected in the Automated Budgeting Eligibility Logic (ABEL) budget computation of a grant on behalf of a client shall also be defined as a refund.

Receipt and Deposit of Monies

The fiscal officer may credit money received as refunds of assistance to the appropriate revenue account or to a trust fund, depending upon local fiscal regulations and the method of reporting refunds to the State. These refunds are to be reported on the appropriate reimbursement claiming schedules that are filed for the months in which the refunds were received.

Monies received by the district shall be recorded by the district in a cash receipts record and the total receipts for the month shall be transmitted to the district fiscal officer. Recovery monies, however, must be kept in trust funds in which the State and Federal governments and, in some cases, the client or their estate as well as the local governmental unit may have an interest. Such funds, shall not be credited initially to a revenue account, but held in escrow under the provisions of SSL §87. They should be normally credited to a separate "recoveries" account in the "agency and trust" group of accounts (under the Uniform System of Accounts this would be the TA53 - Social Services Trust Account).

These trust funds are subject to draw down by the district official for the person or purpose designated in accordance with the principles outlined in this chapter. A cash disbursement record shall be maintained to record all disbursements from the Recovery Trust Account. The reasons for disbursement are set forth in the section on Applications of Recovery Monies. Sample accounting entries concerning recovery account transactions are in [Chapter 2](#) of this manual.

Such funds in the recoveries trust account may also include reserves for burial, established by withholding funds for this purpose from recovery monies received from the assets of a living client. The amount paid by the district for burial may be deducted as a prior claim before distribution of the remainder of the recovery. No more than \$500 (or \$1500 for certain SSI client's burial trusts) can be applied as a burial reserve.

Other special funds (i.e., trust funds for minor children in foster care, protective payee for adults, etc.) deposited by the district official with the fiscal officer for a particular person or purpose under the provisions of SSL §87 should be credited by the fiscal officer to a sub-account of the district recoveries trust account (TA53). These sub-accounts are usually further classified at the local level through the use

of suffixes to separate individual accounts by type of funds or cases to which they pertain (i.e., foster care, protective payees, representative payees, etc.).

Application of Recovery Monies

Withdrawals from the recoveries trust account will normally cover only the following types of transactions:

- Payments to vendors for non-reimbursable expenditures that are proper charges against the recovery, or payments to the local fiscal officer to repay the general fund for such expenditures made from current appropriations including:
 - ◆ Cost of burial up to the limit of \$500 (or \$1500 for SSI clients).
 - ◆ Expenses incurred in the collection of the recovery (i.e., legal fees, closing costs on real property, etc.) provided such expenses were not deducted from the gross recovery amount in the process of liquidation
 - ◆ Expenses of upkeep of the property not occupied by the client and non-reimbursable expenses (i.e., repairs, property taxes) incurred for the protection of the asset
- Repayment to local, state and federal governments for their shares of assistance recovered
- Payments to the client or their estate for any residue of the recovery after the foregoing claims of the local, state and federal governments have been satisfied.

Expenses shall not be paid from the recoveries trust account unless the balance in the client's account to which the expenses are applicable is sufficient to cover the expenditure and has not been reserved for any other purpose.

Individual Ledger Accounts for Recoveries

Each district must maintain a recovery ledger for the purpose of segregating all recoveries received from each client or his/her estate and recording the distribution thereof. The recovery ledger may be kept in any standard form of ledger. Receipts are posted to the credit side of the ledger and expenditures or disbursements are posted to the debit side of the ledger.

In addition, it is recommended that a memorandum record be maintained on the recovery ledger account of all non-reimbursable expenditures made for a burial, the liquidation of the asset, or for the maintenance or protection of the asset prior to its liquidation. These expenditures are made from current appropriations and will be deducted in full from the amount of recovery received prior to the distribution of the remaining proceeds as repayment of assistance and care. Districts should find these memorandum records useful as a ready reference in listing items to be deducted when preparing the recovery reports.

Recovery Ledger Control Account

Besides the individual ledger accounts, a recovery ledger control account shall be maintained to which the total of all monies credited individual recovery accounts will be posted as a credit, and to which the total of all disbursements paid from individual recovery trust accounts will be posted as a debit. The balance in the recovery trusts fund control account shall equal the sum of the balance in the individual

recovery trust fund general ledger accounts and should agree with the balance in the recovery trust fund general ledger account maintained by the fiscal officer. This proof shall be done on a monthly basis. Postings to the credit side of the recovery trust fund control account should be made from the total of the recovery trust fund column in the cash receipts journal. Postings to the debit side of the recovery ledger control account, representing disbursements, should be posted from the total of the recovery trust fund expenditures or disbursements as indicated in the cash disbursement records. It may be useful to analyze the debit postings of disbursements as to payments of burials and expenses from trust funds, refunds of distributive shares of recoveries, and payments to a client or their estate of any residual balance. Such analysis of the disbursements in the Recovery Ledger Control Account will provide a record of the amount of revenue obtained by the district for the local share of recoveries and a cumulative record of the disposition of the remainder.

Reporting of Recovery Collections

The district shall, upon receipt of the recovery, prepare a recovery report. With the exception of Assistance to the Aged, Blind or Disabled (AABD) and repatriated citizen's recoveries, the district shall credit the net amount of the recovery (after allowable deductions) on that month's current reimbursement claim. Concurrently, the amounts held for the local government and any residue belonging to the client or their estate shall be withdrawn from the trust fund.

The LDSS-712 Report of Recovery

Recovery collections in each case in which reimbursable assistance or care has been granted shall be recorded on form LDSS-712, Report of Recovery, in accordance with the detailed instructions governing its preparation as found in [FRM Volume 2](#), Chapter 8. The district does not submit this report (except for AABD or Repatriated Citizens Cases), but keeps it on file for six years as documentation to support the disposition made of the recovery monies.

The LDSS-712 form should be prepared for recoveries made as follows:

For recoveries received on a recurring basis, such as rentals or installment payments, form LDSS-712 shall be prepared semi-annually not later than July 31 and January 31 for the first half and the second half of the calendar year respectively. The final report of such recurring recoveries shall be prepared not later than the end of the month following that in which the collection was made.

For recoveries received on a non-recurring basis, such as the sale of real estate or the payment of insurance; form LDSS-712 shall be prepared before the end of the month following that in which the collection was made.

All recovery reports must be rounded to the nearest dollar amount as follows:

- Forty-nine cents (\$.49) or less should be rounded down to the whole dollar amount
- Fifty cents (\$.50) or more should be rounded up to the next higher whole dollar amount
- In no instance should the sum of the distributed amounts be greater than the total recovery amount by making any necessary adjustments to the largest distributed amount

Reporting of Recoveries on Reimbursement Claims

Each Report of Recovery, form LDSS-712 prepared as described above, shall be entered on the Monthly Summary of Recovery Collections form LDSS-949 identified as to program. The summary shall be completed in accordance with the detailed instructions found in [FRM Volume 2](#), Chapter 8.

Districts must report recovery collections (with the exceptions of AABD recoveries and those related to repatriated citizens) with refunds on current claiming schedules. The Monthly Summary of Recovery Collections will serve as a refund roll for those recoveries being reported as refunds. The summary should also be used to transmit AABD and Repatriated Citizen Recoveries to the State. Districts must continue to complete recovery reports and keep them on file for 10 years for audit in the district to support the disposition of assets. Because there is not a current claiming schedule on which AABD recoveries can be reported, recoveries made in this particular assistance program will continue to be submitted to the State.

Also, recoveries related to Assistance to U.S. Citizen's Returned from Foreign Countries (also known as the Repatriated Citizens Program) must be submitted to the State for forwarding to the Federal Government. As explained in [FRM Volume 2](#), Chapter 3, recoveries cannot be deducted from the RF-7 Expenditures Statement and Claim for Reimbursement - Assistance for U.S. Citizens Returned from Foreign Countries (LDSS-931).

The State will continue to deduct from settlements of the district claims, the state and federal share of recoveries under AABD or under the repatriated citizens program.

Determination of Program Classification

The total amount of recovery collection shall be classified as to program in accordance with the following rules:

- AABD - if the client of assistance had at any time received Assistance to the Aged, Blind or Disabled (AABD), the collection shall be classified as AABD and shall be reported under the regulations governing this program. The AABD classification shall govern even though the client may have been in receipt of assistance under another program [including Family Assistance (FA)] in the past, or even though, at the time of collection or the termination of eligibility, they may have been in assistance and care under another program.
- Receipt of assistance in FA and any non-federal program (i.e., Safety Net) - If a person has received assistance in FA and any non-federal program, the recovery shall be classified in, and reported under, the FA program.
- Basis of distribution - the net amount of recovery collections after deduction of authorized expenses and reserves, shall be applied in chronological sequence (oldest first) to all assistance granted and distribution of the respective shares determined shall be made among the federal, state and local governments.

Instructions for the recovery reports are detailed in [FRM Volume 2](#), Chapter 8.

Chapter 11: Electronic Benefit Issuance

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Introduction

The Electronic Benefit Transfer (EBT) system is implemented statewide. EBT replaces the Upstate Electronic Benefit Issuance and Control System (EBICS) and the New York City Electronic Payment File Transfer (EPFT) benefit issuance system. Clients use their EBT access card (Common Benefit Identification Card (CBIC)) and Personal Identification Number (PIN) to spend down food and cash benefit authorizations in their SNAP and cash “accounts” by purchasing goods or by withdrawing cash. Third party processors (the EBT contractor) advance the goods and cash to clients and are reimbursed according to the draw down process. Supplemental Nutrition Assistance Program (SNAP) benefit amounts are drawn down from the state’s letter of credit at the Federal Reserve for SNAP benefits, based on Automated Standard Application for Payment data, verified against the Store Tracking and Redemption Subsystem data. Cash withdrawals are made from the county bank accounts to settle purchases and cash withdrawals made at third party processors.

EBT is interoperable with other state EBT programs across the country. All EBT payment line processing is dependent on the Welfare Management System.

Supplemental Nutrition Assistance Program Benefits

The EBT distributes, reconciles, and reports SNAP Benefits. Food coupons are no longer issued to SNAP clients.

Under the requirements of EBT, SNAP benefits are distributed directly to eligible recipients by Retail Stores, referred to as Issuance Sites. The recipients must have a CBIC and an assigned PIN number to obtain benefits. All SNAP transactions are free, regardless of the number of times a client accesses his/her SNAP account.

The CBIC is taken to the Retailer, where it is swiped on the Point of Service (POS) terminal. The client’s PIN number is then entered. The CBIC and PIN data is sent to the EBT Contractor’s data center where inquiry is made to determine the availability of SNAP benefits for the cardholder. Benefit amount information is sent back to the terminal and a receipt is printed, showing the amount of the benefits that were used. The retailer should give the client a copy of the receipt.

The SNAP Account is only used to purchase eligible food. While cash is not distributed from the client’s SNAP account, some merchants will allow -0- fee cash distribution from the client’s cash account at the time of food purchase.

Reconciliation

SNAP Reconciliation is completed at the state level. Reconciliation is performed when the BICS database is being automatically updated with SNAP benefit redemptions. This information is transmitted from the contractor’s database (to which all retailers are connected).

The social services district (district) is still liable for manual preregistered SNAP benefits not WMS authorized within 60 days. To avoid this liability, districts should monitor the SNAP benefits listed for a certain month to ensure they are WMS authorized within 60 days. Districts are also liable for duplicate issuances.

Public Assistance (PA) cash reconciliation is completed at the district level. Districts should reconcile their EBT funding account daily. Further details on the cash reconciliation process appear in the [EBT manual](#), Chapter 7.

The New York State Office of Temporary and Disability Assistance (OTDA) is responsible for completing the FNS-46 Issuance Reconciliation Report.

Supplemental Nutrition Assistance Program Liabilities

OTDA Division of Budget, Finance, and Data Management (DBFDM) is responsible for the preparation of the FNS-46 Issuance Reconciliation Report. The State will continue to issue billing letters twice a year based on the FNS-46 reports. These billings cover the FNS-46 reports OTDA files with USDA for the months of October through March and April through September. Districts are billed for duplicate and unauthorized billings. Districts are not liable for preparation of these reports.

Supplemental Nutrition Assistance Program Claims against Households for Overissuances

Another SNAP area which may involve accounting staff is the collection of repayments from clients of SNAP benefits which were over issued. This repayment may take several forms such as a reduction to the client's current SNAP benefits (recoupments), repayment in cash, repayment from the EBT SNAP account, repayment in the form of Food Coupons, or other methods of repayment.

The culmination of the monthly collection process is the completion of the LDSS-3214 Food Stamp Program Status of Claims Against Households report. This report summarizes the type of claims to be collected, the amounts collected during the month, and the form in which the collections were made.

Districts are allowed to retain, as an incentive, certain percentages of the collections based on the type of claims involved. These incentive payments are recorded as a revenue to the district.

Public Assistance Cash Benefits and Client Access

A household's cash account may be used to make purchases. The cash account is credited with grant amounts authorized through WMS. Clients must use a CBIC and a PIN when accessing cash. PA cash benefits may be obtained at participating retailers who have Point of Service devices or Automatic Teller Machines (ATMs) displaying the QUEST logo. The first two cash transactions each month are free, provided a Point of Service device or non surcharging ATM is used. Cash benefits are reported on the same BICS reports as regular cash payments that are made at the local level. Full details of PA benefit issuance are included in the [Electronic Benefit Transfer \(EBT\) manual](#). The [Payment Issuance and Control System \(PICS\) Manual](#) discusses claiming of PA cash benefits.

Security Measures for Issuance Documents

Districts will continue to be responsible for maintaining proper control over emergency issued ID vault cards.

Electronic Benefit Transfer/Common Benefit Identification Card Security

To maintain strong internal control, security of completed LDSS-3209s (WMS Non Services Authorization) documents must be safeguarded as closely as possible between the time of supervisory approval and data entry.

Selection and Data Entry of Personal Identification Numbers

To ensure strong internal control when a client is selecting a PIN via a MagTec device, assistance should only be provided by staff who do not have authority to register a Common Benefit Identification Card.

Authorizing Benefits

The security of the completed LDSS-3209 (WMS Authorization) must be safeguarded as closely as possible between the time of supervisory approval and data entry. Adequate separation of duties should be maintained. Ideally, three different staff should perform the following functions: benefits authorization, Common Benefit Identification Card distribution, and PIN selection.

Issuing Common Benefit Identification Cards

Clients are required to present some form of identification that links them to their cards. Clients must sign for their cards. Cards cannot be released to eligibility examiners without written authorization from their supervisors. Returned cards should be logged in and kept secure and not released to examiners. Clients who want to pick up their cards are required to sign receipts. Returned cards should be destroyed within two weeks after receipt if contact cannot be made with the client.

- A PIN selection device is installed in each district.
 - ◆ The client inserts the CBIC in the PIN selection device.
 - ◆ The client keys in a new PIN on the PIN selection keypad. The new PIN is entered a second time for verification.
 - ◆ A phone line connects the PIN selection device to the contractor's EBT system's computer.
 - ◆ The PIN is encrypted and linked to the CBIC immediately.
- Clients call the contractor and speak to a Customer Service representative who verifies identity and provides clients with authorization numbers and an additional telephone number to complete the activation process. The client must dial the second telephone number and follow instructions. Once this procedure is completed, the PIN is immediately linked to the CBIC.

Issuing returned undeliverable Common Benefit Identification Cards

The following points should be remembered related to issuing CBICs that have been returned undeliverable in the mail:

- All cards must be accounted for with a perpetual inventory log. This log should include the name of the employee that received the card, the date received, the card sequence number, the client's CIN, and the card's disposition (stored for client pickup, re-mailed or destroyed) with it's corresponding date.
- Returned cards should be kept in a secure, central location, and should not be released to examiners without written authorization from their supervisors.
- Clients are required to present some form of identification that links them to their cards.
- Clients are required to sign receipts for their cards.
- Each district should have a policy whereby a returned card is destroyed within two weeks after receipt if contact cannot be made with the client. Returned cards should not be stored indefinitely.

Electronic Benefit Transfer Manual

All SNAP benefit issuance and PA benefit issuance procedures related to the EBT System appear in the [EBT manual](#) issued by the Division of Budget, Finance and Data Management. All questions regarding procedures appearing in the manual should be addressed to personnel noted on page 1-5 of the [EBT manual](#).

Chapter 12: Cash Management Subsystem

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Cash Management Subsystem

The Cash Management Subsystem (CAMS) is a cash collection and accounting system designed to track overpayments and accept and track funds paid to social services districts (districts). Collections may be received as refunds for prior assistance, repayment for prior administrative expenditures, or for payments to be held in various trust accounts. CAMS provides a record of posted information related to cash receipts and to accounts receivable.

CAMS is a subsystem of the Benefit Issuance and Control System (BICS) divided in to two modules: Accounts Receivable and Cash Receipts. The two modules can function autonomously, or can be used in conjunction with each other. For both Accounts Receivable and Cash Receipts, CAMS provides on-line Inquiry and Composite Claiming data. For further details, please refer to the [CAMS Manual](#).

Accounts Receivable

The Accounts Receivable Module function of CAMS provides accounting staff with the ability to establish claims for outstanding debt owed to the district. It allows for the entry of overpayments and provides the ability to update the claims with recoupment and voluntary payment postings.

When overpayments are identified, a Claim is established in CAMS. For open Client cases, recoupments are automatically posted to the Claims on a monthly basis on data obtained from WMS. As a by-product of the monthly postings, reports are produced to identify Active Case Claims with no recoupments posted, and recoupments taken from benefits with no Claims available to post them to. For closed Client cases, Accounts Receivable provides data entry capability for posting cash payments to the Claims, a Billing Function, and an Aging Report to assist in tracking the collection efforts on outstanding Claims.

Claims can be established for PA, Supplemental Nutrition Assistance Program (SNAP) benefits, Services, Medical Assistance (MA), and Shelter/Utility Guarantees. It also produces monthly SNAP and PA overpayments reports.

Accounts Receivable Module Functions

Establish Claims

Data entry screens are supported to provide for the entry and maintenance of SNAP, PA, Services, and MA Claims. The system allows modification, correction, or adjustments to claim data.

Multiple claims may be entered for the same case, but only one SNAP and one Non-SNAP claim may be active at a time (one active claim within each assistance group), if other claims exist for the case, these claims are placed in a suspended status. When a current claim is satisfied, a suspended claim may be activated.

Accounts Receivable Turnaround Document

For each claim entry that is successful or results in error, the Accounts Receivable Turnaround Document is produced overnight, and transmitted to the district's BICS queue. This document can be used for error correction or claim maintenance. It can also be obtained on request from the BPR selection 58.

Posting to Claims

The system supports both manual and automated posting of repayments to claims.

Recoupment Process

Recoupments withheld from any system generated PA and SNAP benefits are automatically posted to the appropriate Accounts Receivable claim. This posting is scheduled to occur the fourth weekend of the month. The Recoupment Report produced out of this process displays the postings completed.

There may be recoupments that require manual postings. These can be determined by reviewing the Recoupments Report (Part 2).

Billing Entry

Billing statements can include claims data for one or more Assistance Groups. Bills can also be sent to more than one payer for the same claim. The balance identified on the Billing Statement is for the total amount owed, which would include active and suspended claims.

Payer Records

The system provides for the maintenance of current names and addresses of payers.

Non-SNAP Claiming

For claims related to BICS payments that exist on the database, the system automatically collects claiming data from existing records. For claims related to payments not on BICS (e.g. out-of-country claims, migrated data, Pre-BICS data) minimal claiming data is required to be input. This supports the proper claiming of repayments on the composites rolls.

Reports

The system supports on-request production of required State or Federal reports including:

- SNAP Benefits Program - Status of Claims Against Households (DSS-3214)
- Monthly Report of Collections of Overpayments for Family Assistance (FA) and Safety Net Non-Cash (SNNC) (DSS-3803)

Cash Receipts

The Cash Receipts Module function of CAMS provides for the entry of all monies received by the district and allows for the generation of various reports related to the monies received. It provides accounting staff with the ability to enter cash receipt data for repayments of assistance, refunds for administrative expenditures, and payments to be held in various trust accounts. The Cash Receipts Module provides many management reports including Bank Deposit Lists, and reports to the finance office to identify proper distribution of cash payments.

Cash Receipts Module Functions

Cash Receipt

The system supports the entry of all types of cash (principally cash, check or money order) received by the district (exclusive of state and federal reimbursement).

Automated Posting to Accounts Receivable Claims

All cash refunds associated with BICS issuance/payments or an Account Receivable claim are posted to the claim and/or to the Case Record of Assistance.

Cash Receipts Bank Deposit List

Upon request, using BICS Production Request (BPR) 59, the system will produce a Bank Deposit List to accompany checks, cash, money orders, etc., when they are deposited in the Commissioner's account. If the district does not have a Commissioner's account, the funds are transferred to the County Fiscal Officer. Cash receipts do not need to be error free to be included in this report.

Cash Receipt Transfer Report

A Cash Receipt Transfer Report may be obtained from the system to advise the County Fiscal Officer of what accounts are to receive the funds that have been deposited. This is obtained when transfers of funds from the Commissioner's account to the County Fiscal Officer is made. This function will also finalize all cash receipt data not involved with cash transferred and stores composite records.

The Cash Receipt Transfer Report is generated as a result of "wrap-up." Wrap-up is the finalization of the Cash Receipts process that allows cash receipts to be reported to the Treasurer's Office. The system assigned wrap-up date is the date used to include the refund on the Composite Summary.

Transmittal processing also completes claim processing by adjusting the claim balance and status.

Treasury Offset Program

The Treasury Offset Program (TOP), has replaced the Federal Tax Refund Offset Program (F-Trop). When collections of SNAP overpayment claims were made under F-Trop the only source of federal payments that could be collected against were IRS tax refund. Under TOP, there are over seventy federal payment sources from which the former clients' debt could be collected. The determinations of which federal payments can be intercepted to repay a SNAP benefit debt are under the Department of the Treasury's rules.

The program began in the 1995 tax year. When intercept amounts are received by the state, only the retention amounts will be distributed back to districts. The [CAMS Manual](#), Chapter 7 identifies the distribution reports that are received by the districts. These reports should be retained for six years.

Contact for Questions

BICS Fiscal Questions

Any questions relating to the use of CAMS by accounting should be addressed to:

New York State Office of Temporary and Disability Assistance
Bureau of Financial Services
40 North Pearl Street, 14C
Albany, NY 12243

- Regions 1-5

Lauren Horn
(518) 474-7549
Fax: (518) 486-6350
E-mail: otda.sm.Field_Ops.I-IV@otda.ny.gov

- Region 6

Michael Simon
(212) 961-8250
E-mail: Michael.Simon@otda.ny.gov

Any questions relating to Raise the Age (RTA) claiming in this manual should be addressed to the New York State Office of Children and Family Services (OCFS) Bureau of Budget Management at (518) 474-1361 or the RTA mailbox at LocalRTAGuide@ocfs.ny.gov.

Any questions relating to Title IV-E claiming matters in this manual should be addressed to the OCFS Bureau of Financial Operations Title IV-E Unit.

Title IV-E Website: <http://ocfs.ny.gov/main/fostercare/titleiv-e/expenditure-resources.asp>

Title IV-E Mailbox: OCFS.sm.finance.IVEFC.POSypes@ocfs.ny.gov

Technical Problems with the Benefit Issuance and Control System

All technical problems related to the use of the equipment and the transmission of data should be addressed to the New York State Office of Information Technology Service Desk at: 1-844-891-1786 or 1-518-408-6487.

Chapter 13: Reimbursement Questions and Answers

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Introduction

Over the years reimbursement questions have been posed to the New York State Office of Temporary and Disability Assistance (OTDA) Office of Finance on numerous department programs. The following pages cover these questions and their answers. The date identified next to the questions and answers identifies the approximate date the issue was raised, and then identifies the approximate date the issue was resolved. Changes in law, regulation or policy subsequent to the date the issue was resolved may supersede or invalidate an earlier resolution.

Administrative

Question: Sept. 1, 1987; revised February 10, 2003

How does a social service district (district) get reimbursed for a New York State (NYS) approved high-density file storage and retrieval system for example, (microfiche, computer output to laser disk "COLD" storage) for social services records?

Answer: Oct. 5, 1988; revised Oct. 1, 1991

Expenditures incurred for a NYS approved filing system should be claimed on Schedule D and LDSS-923 as a non-salary expense. These costs would be subject to any CAPS on reimbursement.

An approved filing system must meet the requirements established by the commissioner of education pursuant to §57.29 (effective as of August 5, 1988) of article 57-A, Local Government Records Law, of the New York Arts and Cultural Affairs Law. The previous law superseded by §57.29 is Arts and Cultural Law §57.11, which replaced Education Law §147. The current law states "Any local officer may reproduce any record in his custody by microphotography or other means that accurately and completely reproduces all the information in the record. Such official may then dispose of the original record even though it has not met the prescribed minimum legal retention period, provided that the process for reproduction and the provisions made for preserving and examining the copy meet requirements established by the commissioner of education. Such copy shall be deemed to be an original record for all purposes, including introduction as evidence in proceedings before all courts and administrative agencies."

Records Retention and Disposition Schedule CO-1 (which is adopted by all districts) is still in effect, but is under revision. If there are any records not covered in Schedule CO-1, please retain them to obtain the consent of the commissioner of education on their disposition. To obtain the consent of the commissioner of education for disposition of records you should write or call:

Local Government Records Bureau
State Archives and Records Administration
9A 47 Cultural Education Center
Albany, New York 12230
Phone: (518) 474-6926

Question: Aug. 1, 1988

Do counties have to use the lag percentages provided by the State to calculate the accrual of Medicaid Management Information System (MMIS) payments at the end of the fiscal year?

Answer: Aug. 17, 1988; revised November 10, 1992; Revised December 27, 2002

Yes. It is mandated that counties make that accrual. The MR-0-39 report (discussed in [Fiscal Reference Manual Volume 2](#), Chapter 5) is used to calculate the lag percentages. The use of lag percentages is to allow counties to estimate the amount of Medicaid payments to accrue at the end of the fiscal year. The following procedure is recommended:

- Multiply the average monthly share of cash payments made by MMIS in the year by the weighted percentage factor of lag payments. This results in the estimated accrued amount. For example: \$500,000 (Avg Mo Local Share) X 1.50 Wt. % Factor = \$750,000 Accrual Amount.
- To arrive at the average monthly share of payments, add the local share on the weekly shares reports for the year and divide by twelve.
- An additional average two-week local share should be added to the normal calculated accrued amount beginning with SFY 91-92, as a result of an additional two-week lag that has been established.

The following entry should be used to record this liability.

	Debit	Credit
A522 Expenditures	\$750,00	
A6102.4 Medical Assistance (MMIS)	\$750,000	
A601 Accrued Liability Account		\$750,000

Question: June 1, 1986

Are administrative expenses incurred in doing investigations for guardianship situations reimbursable?

Answer: June 9, 1986

These activities are necessary in the performance of each districts duty to investigate family circumstances of destitute children to determine what assistance and care, supervision or treatment the children require. This duty is established under New York State Social Services Law (SSL) §398.6. As this law prescribes this responsibility, the reimbursement for these administrative costs is provided under SSL §153. Such reimbursement is subject to any statutory caps (for example, Title XX).

Question: Mar. 11, 1986

Is a self-insurance program at the district a reimbursable cost?

Answer: June 6, 1986

Federal reimbursement is available for contributions made to a reserve fund or a self-insurance program when the federal government approves the program and to the extent that the coverage, rates and premiums may be reimbursed if insurance were purchased to cover such risks. To the extent that the costs conform to federal requirements and represent only the share of such contributions that pertain to the districts, they are reimbursable by the State as well. This occurs whether the self-insurance program is for Workers' Compensation benefits or liability insurance.

Insurance costs applicable to the district's operations should be allocated based on their countywide cost allocation plan pursuant to OMB Circular Uniform Guidance methodologies. Once social services costs are identified, their costs should be claimed as either Code 19 or Code 29 on the form LDSS-923 and included in either the F20 DSS Administrative Overhead function or the F40 Overall Overhead function. It should be noted that self-insurance costs are to be determined on a sound actuarial basis and reserve funds set up must conform to General Municipal Law, §6-n provisions as well as federal guidelines set forth in OMB Circular Uniform Guidance.

Liability insurance costs when claimed on Schedule D and included in either Codes 19 or 29 cannot be included as central services costs. Liability insurance allocated to other local agencies is reimbursable pursuant to SSL 153-a for federal funding only.

Question: Feb. 20, 1982

Is reimbursement available for management studies and surveys performed for district?

Answer: Mar. 3, 1982; revised Oct. 1, 1991; revised February 10, 2003

Department Regulation 18 NYCRR 609.5(a) specifically addresses the issue. The key factor is that prior approval by the office is necessary. To obtain this approval sufficient information must be furnished to make an evaluation of the request. This information must include the reason for the survey, what it expects to accomplish, and the methods to be used to meet these ends.

Reimbursement is available for the cost of surveys or management studies made by private agencies only when prior approval is obtained from OTDA and the survey or management study is conducted in accordance with OTDA requirements. Requests for approval under this subdivision should contain the following information:

- The reason for the survey or management study
- The scope of the survey or management study
- The information needed to be collected during the survey or management study
- The potential sources of the information
- The objectives or constraints imposed upon the survey or management study
- The potential problems
- The tentative schedule for completion
- The format for recommendations by the party conducting the survey or study
- The cost effectiveness indications to be contained in the recommendations of the survey or management study
- A personal resource statement indicating the availability of qualified and adequate staff, including the identification of a project director

Presuming approval is granted, the costs can be claimed as a non-salary cost on Schedule LDSS-923 as Function F-20, Administration under Code 19 -All Other Direct Expenditures. However, if the management study is for a specific program or function area (i.e. Intake /Case Management /F1) then the costs can be claimed to that function. These costs are eventually brought forward to Schedule D and

allocated to the various operational functions. Reimbursement depends on the results of the allocation process. [FRM Volume 3](#), Chapter 5 provides more details on the claiming of non-salary costs.

Question: Feb. 20, 1982

Are management studies and surveys performed on a county-wide basis reimbursable?

Answer: Mar. 3, 1982; revised October 1, 1991

If the Management Study is to be performed for the entire county's operations and is not specifically for district, 18 NYCRR 609.5(a) does not apply. However, such costs are a proper administrative expense on the part of the county to be included in the county's central services cost plan.

For annual certification and allocation of central services cost, please refer to the [FRM Volume 3](#), Chapter 6, which describes the procedures that must be followed. [FRM Volume 3](#), Chapter 7 describes procedures for calculating the Federal share of these costs. The proper amounts are entered in Section IV of Schedule D.

It should be noted again that the central services process provides only federal reimbursement. No state reimbursement is available.

Question: Aug. 2, 1987

When a district receives old billings from vendors for payment submitted with extenuating circumstances, under what circumstances does NYS reimburse for old claims?

Answer: Aug. 17, 1987; revised October 1, 1991; revised April 8, 2003

Requirements for billing by vendors (in Department Regulations 302.1 and 601.3 generally as well as 540.6 specifically for MA) affect reimbursement. If billing requirements are met, generally reimbursement is available when payment is made. For federal and state reimbursement purposes, claims must be filed within two years of date payment is made. Generally, reimbursement is not available if the costs related to service provided is more than 12 months prior to the month in which the claim for reimbursement is made, unless such costs are specifically approved by OTDA. See 18 NYCRR 601.3 (c).

Question: Apr. 13, 1987

How do you claim for reimbursement when a replacement check is issued, the client cashes both checks and a claim is set up against the client (thereby reducing the client's monthly benefit) to recoup for the overpayment?

Answer: Apr. 27, 1987

For the first month only one check is reimbursable, the other check is non-reimbursable. The subsequent monthly claims need to be adjusted, so the gross benefit due the client is claimed for reimbursement, not just the amount of the check, which represents the reduced benefit. This is because the recoupment amount results in repayments of a non-reimbursable expenditure. The state and federal governments, therefore, should not share in the recoupment amount.

Question: May 10, 1978

Are services performed by the District or County Attorney's Office reimbursable costs?

Answer: June 1, 1978; revised Oct. 10, 1989; revised Oct. 1, 1991; revised Aug. 10, 2007

For a county to receive both federal and state reimbursement, the following criteria must be met:

- There must exist a written cooperative agreement between the two local agencies.
- The cooperative agreement must provide that the attorney perform only duties under the SSL and not work authorized by any other law. The attorney may not conduct trial work in his/her capacity as the District or County Attorney.
- The cooperative agreement should have an indication that the district Commissioner must have input into the assignment, retention, and reassignment of any staff working under the terms of the agreement, but that the ultimate authority for these staff remains with the appointing office.
- The cooperative agreement must meet with the requirements of [FRM Volume 3](#), Chapter 5 or 85 ADM-32 for Title IV-D child support matters.
- The cooperative agreement should have a termination clause on 30 days notice without cause and immediately in the event Federal or State reimbursement is terminated or not allowed.
- The position must be a regular Civil Service position.
- When public assistance activities (described below) are carried on, the contract must comply with Health and Human Services (HHS) Action Transmittal SSA-AT-78- 8.
 - ◆ Preliminary investigation activities are designed to identify possible fraud through screening and preliminary investigation. This activity consists mainly of collecting the information needed to determine whether there is a reasonable likelihood of fraud.
 - ◆ Pre-prosecution activities are efforts conducted by an identifiable unit or individual assigned full time to this function by another governmental unit under an agreement designed to collect, prepare or present the factual material needed to establish the fact and intent of fraud for presentation to the law enforcement authorities.
 - ◆ Testimony by district staff before law enforcement authorities, and in judicial proceedings, shall be considered as regular activity of the welfare agency and subject to FFP.

Federal financial participation is not available for prosecution activities. The prosecution of suspected fraud cases before courts or a grand jury or activities to enforce court decisions in such cases are considered general government expenses and are not subject to Federal financial assistance under Title IV-A.

Question: May 5, 1990

Are transportation expenses claimable by district for a Legal Aid Attorney to attend a fair hearing?

Answer: May 18, 1990

If the client requests reimbursement and the Legal Aid agency is not reimbursed through other means, then district must pay for the transportation costs under Department Regulation 358-4.3. Such payments are claimed as administrative expenses.

Question: Jan. 23, 1987

Are attorney's fees reimbursable in lawsuits pursued by a district?

Answer: Feb. 17, 1987

Attorney's fees are not reimbursable if the district loses a suit that was filed against them because they failed to follow state instructions.

Question: April 22, 1992

Can reimbursement to an appellant for special transportation needs (such as ambulette services) to attend a fair hearing be charged as an administrative expenditure?

Answer: June 30, 1992

As provided in 18 NYCRR 358-4.3 (d), a district must provide necessary transportation and transportation expenses to and from a fair hearing for an appellant, and for the appellant's representatives and witnesses, if any. Where the district determines that extraordinary transportation is necessary to permit an appellant to attend a fair hearing, payment for such transportation is clearly allowable as an administrative expense. Such expenses should not be charged under the medical assistance program, since fair hearings are clearly not medical care or services as contemplated by SSL §365-a (j). The expenses should be reported as administrative costs of the program area involved in a particular hearing (for example, medical assistance, temporary assistance, food stamp etc.), and claimed for reimbursement on the appropriate claim form.

Special transportation may be provided by reimbursing the appellant for services secured by the appellant, by contractual arrangements made by the district, or any other method found by a district to be effective in providing necessary transportation.

Question: Oct. 17, 1986

Is the installation of a traffic light at the entrance to the district a claimable item?

Answer: Oct. 29, 1986; revised October 1, 1991

Portions of Department Regulations §600.3 and §609.5 cover general and specific administrative expenses subject to reimbursement. Such an expense is not a responsibility of the district.

However, the costs of such an installation may not be an issue. The New York State Department of Transportation (DOT) advised us that the costs of traffic lights at the intersections of State roads and other public highways are the responsibility of the DOT. Intersections of State roads and private driveways are not covered.

Question: Feb. 8, 1988

Can a county be reimbursed for the purchase of bus passes in bulk?

Answer: Mar. 7, 1988; Revised Mar 25, 2003

Transportation can be provided primarily in the following instances:

- Under Title XX and Title XX under 200% of the federal poverty level, if eligible, to allow the client to receive Title XX services (if offered in the county's Consolidated Services Plan)
- Through Temporary Assistance for employment purposes
- Through Medical Assistance to receive medical care
- For clients/applicants to attend a fair hearing
- Under Title IV-E for foster care child's visitation with parents at home

If a district chooses to purchase bus passes, they should claim the costs under Administration and charge the costs to the above programs based on some equitable method, e.g., caseload. The claim should be net of any donations received for the purchase. The actual use of the tokens should be periodically monitored to see if the original claim under each program based on caseload is consistent with usage.

Question: Apr. 15, 1982

What are the reimbursement possibilities regarding transportation by a local Sheriff's Department for Juvenile Delinquents (JDs) to detention facilities?

Answer: Apr. 19, 1982; revised Jan. 10, 2000

State reimbursement is available for all direct costs associated with the transporting of children to and from court appearances, medical appointments, programmatic activities and other county/city detention facilities, when these services are provided by the detention administrating agency or pursuant to a written agreement with a service provider (for example, with the Sheriff's Department).

However, current State policy precludes reimbursement for transportation costs relating to placement in an institution or for a preplacement interview. No reimbursement is allowed for any indirect charges, including those for Sheriff standby or availability.

Question: Jan. 25, 1983

Can transportation costs for homeless families be reimbursed by claiming them as administrative cost?

Answer: Feb. 1, 1983; revised October 1, 1991; revised April 8, 2003

District concerns about the need to provide transportation for homeless families to enable children to continue in school and to allow a search for permanent housing, prompted the state to study the feasibility of providing those items under existing regulatory framework.

It is the state's position that such authority exists and that those items can be provided as Emergency Assistance to Families (EAF) under 18 NYCRR 372.4(d), which reads: "Services necessary to cope with the emergency situation, including information referral, counseling, securing family shelter, including temporary foster care), and any other services which meet needs attributable to the emergency situation, shall be provided."

Transportation costs to and from childcare is paid through the state's child care block grant.

EAF may be authorized during only one period of 30 consecutive days in any 12 consecutive months, including payments that are to meet the needs which arose before the 30 day period or which extend beyond the 30 day period.

These EAF expenditures are claimed for reimbursement on the Schedule F, Schedule of Costs for Emergency Assistance to Needy Families with Children (LDSS-1285) rather than claimed as administrative costs. Instructions for completing the Schedule F are found in [FRM Volume 2](#), Chapter 3.

Question: Jan. 10, 1991

When are Medical Transportation expenditures considered to be either an assistance cost or an administrative cost?

Answer: May 31, 1991

All transportation services furnished by a provider to whom a direct vendor payment can be made are claimable for reimbursement as assistance costs.

All non-vendor transportation payments should be claimed for reimbursement as administrative costs.

Certain medical transportation expenditures must be claimed as administrative costs rather than assistance costs. See [FRM Volume 3](#), Chapter 5.

These non-vendor payments include, but are not limited, to the following:

- Reimbursement to recipients for medical transportation
- Costs of meals or lodging en route to and from medical care, and while receiving medical care
- Cost of an attendant to accompany the recipient, if necessary, and the cost of the attendant's transportation, meals, lodging, and, if the attendant is not a member of the recipient's family, salary
- Cost of bus and subway tokens purchased from the local transportation authority by the district for distribution to recipients
- Payments made to a party that is not the provider of the transportation service

Question: Mar. 8, 1989

Should hotels and motels housing homeless public assistance recipients be charging and collecting sales tax?

Answer: Mar. 23, 1989

The charging and collecting of sales tax by hotels and motels housing homeless public assistance recipients differs slightly for local sales tax and New York State sales tax. The main difference is in the number of days a family stays in the hotel or motel before being considered a permanent resident. Once permanent residency is established, sales tax should not be charged or collected. For example, regulations for charging, collecting and refunding NYC and NYS sales tax are outlined below.

Under §1105(e), 1107 and 1109 of the Tax Law, a sales tax at the rate of 8 1/4% is imposed on the rent for every occupancy of a room or rooms in a hotel in New York City. No tax is imposed upon a permanent resident or where the rent does not exceed two dollars per day. For purposes of the 4 1/4% State tax imposed by §1105(e) and §1109 of the Tax Law, a permanent resident is anyone who occupies a room or rooms in a hotel for 90 consecutive days (§1101(c)(5) of the tax Law). For purposes of the 4% New York City tax, one must occupy a hotel room for 180 consecutive days to be a permanent resident (§1107(b)(6) of the Tax Law).

After a family has occupied a room or rooms in a hotel for 90 consecutive days, the family members are permanent residents for purposes of §1105 and §1109 of the Tax Law. At that point, rent is no longer subject to the 4 1/4% State tax and State taxes previously paid at the rate of 4 1/4% are refundable. Rent continues to be subject to the 4% New York City tax imposed under §1107 of the Tax Law until the period of consecutive occupancy in the hotel reaches 180 days. At that point taxes paid under §1107 become refundable.

For other municipalities, the local sales tax law needs to be examined to determine when permanent residency begins.

Check with the New York State Department of Tax and Finance for latest applicable Sales Tax Rates.

Question: Mar. 8, 1989

When is a district exempt from paying sales tax to a vendor providing goods to persons receiving public assistance?

Answer: Mar. 23, 1989; revised November 10, 2006

Tax Law §1116(a)(1) exempts purchases by New York State agencies, instrumentalities, public corporations and political subdivisions (including counties, cities and towns) from sales and use taxes. In order for a purchase to qualify as an exempt purchase by a governmental entity (whether State or local), the purchase must be billed directly to the governmental entity and paid for from the funds of the governmental entity [see 20 NYCRR §529.1(d)(1)]. The Department of Taxation and Finance's Advisory Opinions and Technical Services Memoranda have elaborated a three-part test for a purchase to qualify as an exempt purchase of a governmental entity: (1) an order for goods or services must be placed by the governmental entity; (2) the bill for the goods and services must be prepared in the name of the entity; and (3) payment for goods or services must be made by the government entity to the seller [see Application of New York State and Local Sales Tax to Goods and Services Sold to Persons Receiving Public Assistance, July 20, 1978, TSB-M78(14)].

Accordingly, a supplier of goods or services is not allowed to collect sales tax on charges made for deliveries to public assistance clients if such deliveries are made as the result of written orders received from the district indicating their assumption of responsibility for current or future deliveries of goods or services made to the named clients. This written notification may be in the form of a governmental purchase voucher or an official letter.

The vendor must issue billings for the goods or services directly to the district. The vendor may, if he wishes, issue a second advisory billing to the public assistance client. Where client names are maintained on the supplier's accounts, the suppliers must be able to satisfactorily establish that all billings are made directly to the district.

Payment for the goods or services billed must be made by the district directly to the vendor. Payment by joint check to the public assistance client and the supplier or funds given to the client for use in paying the bills do not constitute payment to the seller by a governmental agency for purposes of the exemption.

When the district assumes responsibility for the payment of outstanding billings for goods or services previously provided, as is the case of arrearage payments, no exemptions exist since the original order was not placed by a governmental agency.

The following illustrations demonstrate how goods are sold to persons receiving public assistance. The illustrations deal with the sale of fuel oil, but the principles are equally applicable to all sales of goods and services (for example, furniture, appliances, clothing, utility services, etc.) sold to persons receiving public assistance:

Transaction:

Jones Fuel Company contracts with the district for the sale of 100 gallons of fuel oil to be delivered to Mr. Smith. The fuel oil is delivered and Jones Fuel Company bills the county, which pays for the fuel oil delivered to Mr. Smith.

Determination:

Jones Fuel Company's sale of fuel oil is a sale to the district. The district ordered, was billed, and paid for the fuel oil. Accordingly, no tax is due. The governmental purchase order given to Jones Fuel Company must be retained by him for a three-year period to substantiate that no tax was due on the sale.

Transaction:

Jones Fuel Company agrees to sell Mr. Smith 100 gallons of fuel oil. The fuel oil is delivered and Mr. Smith is billed. Shortly thereafter Mr. Smith applies for assistance from the district. The county pays Jones Fuel Company for the fuel oil sold to Mr. Smith.

Determination:

Jones Fuel Company's sale is to Mr. Smith who ordered and was billed for the fuel, even though the district paid for it. New York Sales and Use Tax Law, §1105, imposes sales tax on tangible personal property, utility services and other select services. Consequently, Jones Fuel Company is required to collect the appropriate sales tax on this sale and remit it to the State Tax Commission.

Transaction:

Mr. Smith, a public assistance client, chooses Rochester Gas & Electric (RG&E) as his utility vendor. The district contacts RG&E to deliver utilities to Mr. Smith, and the county commits to pay future utility bills. RG&E bills the county for the service provided and the county pays the bill.

Determination:

The purchase is tax exempt. The modified advisory opinion TSB-A-87(30.1)S from the Department of Taxation and Finance advises that utilities sold through specified "direct vendor programs" are exempt from sales tax. Under the programs, the utility company is notified of a district's commitment to pay the future utility bills of a public assistance recipient. The utility company forwards bills or computer tapes of charges to the district, which make payments directly to the utility company. The sales tax exemption for

governmental entities is applicable to utility sales under these programs, because the agencies are deemed to have ordered and been billed for the utility services for which they make payments.

Questions arising from transactions with persons receiving public assistance which are not answered by this bulletin may be referred to the Taxpayer Assistance Bureau. The Bureau maintains several branch offices and is centrally organized in Albany. The main office may be contacted by phoning 1-800-225-5829 or writing:

Taxpayer Assistance Bureau
Building No. 9
W.A. Harriman Campus
Albany, NY 12227

Question: Apr. 3, 1988

What do police agencies do with unclaimed stolen property?

Answer: Apr. 20, 1988; revised Oct. 1, 1991

According to the Penal Law (Reference 450.10, Sub-Division 7) "police agencies must deliver to the county commissioner of social services unclaimed stolen property to be applied for the benefit of the poor."

Usually auction sales are held periodically and cash is received. The following is an example of a correct entry on the county's General Journal for these proceeds.

	Debit	Credit
A200 Cash	\$500	
A980 Revenue		\$500
A2715 Proceeds of Seized and Unclaimed Property	\$500	

Question: May 13, 1986

Who at the county level is responsible for completing and sending out 1099s to vendors?

Answer: June 28, 1986

The County Fiscal Officer is responsible for vendor 1099s, not the district. BICS districts, however, should provide the County Fiscal Officer with a BICS tape listing district payments that were made to vendors. The BICS 1099-tape format does not meet IRS format requirements.

This BICS payment information is combined with any other county payments for preparation of a 1099 for a vendor.

Questions: Aug. 23, 1979

The following questions are posed regarding physical examinations for Foster Parents:

- May public agencies directly pay a provider for a mandated (by regulation) physical examination for a foster parent?

- May the district reimburse the foster parent for the costs?
- It is our understanding that these costs should be claimed as non-salary administrative expenditure on Schedule D under function code F-2 and object of expenditure as 19 - All other Direct. We further understand there is no ceiling for the cost of the physical exams. Are our understandings correct?
- Can a voluntary agency pay for the same mandated physical exam and be reimbursed by the district? If this can be built into their rate, how is this accomplished?

Answers: Sept. 21, 1979; revised Oct. 1, 1991; revised February 10, 1992

Regulations 595.2 and 595.3(b), now recodified in regulations 600.3(a)(2) and 609.5(b), effective July 1, 1988, apply to these questions. The answers are as follows:

- A public agency may pay a provider for a mandated physical examination for a foster parent.
- A district may reimburse the foster parent for the cost of a mandated physical exam.
- The mandated physical exam should be claimed as a non-salary administrative expenditure. The correct function code is F-2 subject to cost allocation and with the object of expenditure code being number 19. State reimbursement for the costs incurred by the district/agency shall not exceed fees established in the State Medical Assistance Fee schedule.
- A voluntary agency may pay these costs and have them included in the cost statements used to compute their rate.
- Any available third party insurance should be pursued prior to billing the district or reporting the costs for inclusion in any voluntary rate payment.

Question: Jan. 1, 1987

What are the responsibilities of the district regarding single audit costs?

Answer: Aug. 31, 1987

The state's policy is that federal and state reimbursement is available for the district portion of the Single Audit costs for the 1986 audit year and forward. Circular A-128 sets a limit on the amount of the Single Audit costs that may be allocated to federal programs. This amount should not exceed "...the percentage that federal funds expended represent of the total funds expended by a County during the fiscal year." However, if appropriate documentation demonstrates a greater actual cost, the percentage may be exceeded. Determining the percentage of total dollars audited related to the district can derive the district portion of the audit cost.

For claiming purposes, the district related costs should be claimed as a non- salary expense on the LDSS-923 - object of expense code 29, in the administrative overhead (F-20) function.

Foster Care

Question: Feb. 20, 1979

Can the transportation costs incurred for foster care children to visit their parent(s) be reimbursed?

Answer: Feb. 28, 1979

Reimbursement for transportation costs for a child to visit his/her parent varies depending on where the child is placed. If the child is in the care of a voluntary agency, transportation costs are covered by the following policy:

The Standards of Payment system includes transportation costs as an item of expense. Therefore, the maximum state aid rate includes some transportation costs. The state's position is that transportation, including transportation involved in home visits within a fifty-mile radius of the foster care facility where the child is receiving care, is included in the maximum state aid rate.

All transportation costs for visits between the foster children and their parents outside of a fifty-mile radius are not considered to be included in the maximum state aid rate since the cost of frequent long distance visitation is not absorbed in the rate structure. Costs for transportation for home visits in excess of a fifty-mile radius may be negotiated and agreed upon as a separate amount above the maximum state aid rate to be paid to the voluntary agency, if the transportation is to be furnished by the voluntary agency. Transportation expenses for home visits in excess of a fifty-mile radius may also be paid directly or provided directly by the district without involving the agency in specific contract provisions.

Expenses paid to voluntary agencies and/or foster parents should be authorized through the WMS Services case with a purchase of service (POS) type code of "72" (Transportation -Regular) and claimed on the RF-2, Schedule K under the appropriate eligibility category of the foster child. Title IV-E will only reimburse for visits by a foster child to and from his or her parents' or discharge resources' home.

When a child is in the care of the district or if expenses are to be paid to a child's relative for transporting the child such expenses should be reported as a non-salary expense on the LDSS-923 and coded as F-2.

It is possible that visitation is such a distance from the child's placement that it is not feasible to travel to and from the parent's domicile in one day. This requires further examination of the agency's policy about overnight accommodations for the caseworker and the child. This should, however, be discouraged unless absolutely necessary.

Finally, it is conceivable that there are expenses for visitation outside the State. These costs need to be addressed on an individual basis, as each case is different.

Question: Feb. 20, 1979

Can the transportation costs incurred for relatives who visit children residing in foster care be claimed as an administrative expense?

Answer: Feb. 28, 1979

Yes. Transportation costs incurred for relatives who visit children residing in foster care can be claimed as Non-Title IV-E administrative expenditures. The same stipulations as mentioned in the previous question apply.

Question: Apr. 18, 1985

What are reimbursable legal activities in a Juvenile Delinquent/Persons in Need of Supervision (JD/PINS) case?

Answer: June 11, 1985

In terms of reimbursement for a JD case, reimbursement is available only for activities related to SSL and functions and the county's responsibility thereunder. Under §254 of the Family Court Act, a County Attorney may participate in presentation of and assistance in all phases of a family court proceeding without the need for authority from the SSL. Therefore, reimbursement is ordinarily not available for assistance related to required or authorized format and procedure in the Family Court unless such legal assistance is specifically subject to reimbursement under the SSL.

For PINS cases, reimbursement depends on the role of the district in the particular proceeding. If the proceeding is initiated on the petition of the district, the County Attorney's assistance is required and reimbursement is available. Reimbursement is also available when the district is not the petitioner but has legal custody of the child and is, therefore, a necessary party to the proceeding. Reimbursement is also available to the extent that assistance is related to interpretation of the SSL.

The County Attorney's Office supervisory staff, whose time is involved in supervision that directly relates to the reimbursable activities outlined above, is also eligible for reimbursement.

Question: Apr. 1, 1987

Are Day Treatment Services for JD/PINS reimbursable?

Answer: Apr. 4, 1987

These services are reimbursable as preventive services. This requires an agreement to purchase such services from the agency in question as well as the authorization of such services for the individuals in question.

Question: Aug. 1, 1989

Can psychotherapy services be claimed for foster care children, for their parents and for training of county staff?

Answer: Sept. 10, 1989

Psychotherapy services for foster care children can only be claimed for children who receive protective services, receive mandated preventive services (determined on a case by case basis) or are Medicaid eligible. Psychotherapy services for parents of foster care children can only be claimed for parents or guardians of children receiving protective services. Parents of foster care children who are Medicaid

eligible can also receive psychiatric services through Medicaid. All other regular foster care children and their parents or guardians are not eligible for claiming of psychiatric services. However, training of county staff is a claimable item.

Question: Aug. 15, 1989

How are these psychiatric services claimed?

Answer: Sept. 15, 1989; revised February 10, 2003

The cost of these services has to be applicable to a particular case or situation (i.e., training). For protective and preventive cases, the costs are claimed as such on the Schedules H as FNP. Those cases eligible for Medical Assistance (MA) have costs paid as MA expenditures through the Medicaid Management Information System (MMIS). For staff training by psychiatrists, costs are claimed under general administrative on the Schedule LDSS-923, and carried over to the Schedule D as an F-6 function.

Question: Aug. 1, 1989

When foster care parents purchase medical products over the counter, such as elastic bandages, crutches, etc., are these costs reimbursable? If they are reimbursable items, where can they be claimed?

Answer: Aug. 15, 1989

The purchase of medical products, over the counter by foster care parents, is not a claimable item. Crutches are supplied by a medical provider under Title XIX (Medical Assistance) when there is a need. Foster care parents receive a per diem that should cover incidentals like elastic bandages. Items not covered by the per diem may be ordered, when medically necessary, for Medicaid eligible foster children by their physician and may be claimed through MMIS. For example, the MMIS vendor submits a claim for a wheelchair.

Question: April 1994

How does a district get reimbursed for foster care assistance provided on behalf of a child who is not a U.S. Citizen?

Answer: October 27, 1994

According to SSL 398-e and 18 NYCRR 403.7 (b), a child unlawfully residing in the U.S. is not eligible for foster care. Therefore, the state or the district cannot participate in any reimbursement of such county expenditures. If the child is a qualified alien, but lawfully in the U.S., there may be reimbursement from federal refugee funding as an unaccompanied minor, depending upon the eligibility of the child.

Payments to Residential and Day Camps

Question: June 25, 1984

Are camp fees for foster care children a claimable item?

Answer: July 6, 1984; revised October 1, 1991; revised February 10, 2003

Department Regulation 431.13 allows districts to send foster care children to summer camp provided the camp is operated by non-profit organizations, corporations or agencies that have permits issued by appropriate local health officials.

Camp fees may be included in the calculation of State Aid rates for institutions and foster boarding homes operated by institutions. In that situation the camp fees are not paid or claimed separately by the district.

In a foster family boarding home the camp fees and related costs are added to the items of special payments. In addition, time spent in residential summer camps is considered vacation for the child, thereby allowing the district to continue the foster parent per diem payment as a reimbursable absence from care as set forth in §628.3(a) of the Department's regulations.

For children in institutions and private schools, the camps must not be located on the institution and school grounds. Transportation to and from camp and registration fees are included in the costs. In foster boarding home programs, camp fees are to be considered a special payment and reported in account 45 of LDSS-2652.

Separately reported overnight camp fees are either federally participating (under Title IV-E) or non-federally participating. Day camp fees may also be eligible for federal participation. However, federal policy announcement ACYF-CB-97-01 issued March 4, 1997 states that child care services provided to children in foster care status must be given by a provider licensed or certified under state or local regulations to qualify for Title IV-E reimbursement. As such, state regulations require that the licensing include a State Central Registry Clearance and a Criminal History Background Check.

Question: Mar. 5, 1986

What absences are billable for foster care children?

Answer: Mar. 31, 1986

Reimbursement of expenditures for care of a child in either direct or indirect care shall not include per diem costs of absences, except as follows:

- All weekend visits
- All school and religious holidays
- Vacation - up to 15 days per calendar year, excluding weekend visits
- All organized school trips
- Legal detention - up to seven consecutive days
- Running away - up to seven consecutive days
- Home on trial - up to seven consecutive days
- Absences due to hospitalization - up to 15 days per calendar year, except that in cases in which a child is diagnosed as having acquired immune deficiency syndrome (AIDS) or AIDS related complex (ARC) or has tested positive for human immune deficiency virus (HIV) or any infection

with the probably causative agent of AIDS. The maximum number of absences per each episode of hospitalization for which reimbursement shall be available is as follows:

- ◆ Up to 30 days of absence for children residing in a group home, group residence, agency boarding home, institution or approved residential school for the handicapped prior to hospitalization
- ◆ Up to 60 days of absence for children residing in a foster family boarding home prior to the hospitalization. Reimbursement in such cases shall include both administrative expenses and the pass-through payment to the foster parent
- ◆ Visits to potential foster or adoptive parents - up to seven consecutive days per visit

Question: Mar. 5, 1986

Is it possible to have an IV-E eligible refugee foster care child that is not an Unaccompanied Minor? If yes, should they be reported in Section 1 of the RF-6A?

Answer: Mar. 31, 1986; revised October 1, 1991

Yes it is possible. The refugee foster care caseload should be reflected in the caseload counts on the RF-6A.

“The Unaccompanied Minor caseload, however, should not be reflected in Section I, since the Services Random Moment Survey [SRMS] picks up the time spent on Unaccompanied Minors and the dollar amount is transferred from the Schedule D-2 to the RF-6A [see 18 NYCRR 602.4(c), effective July 1, 1988].”

Question: Apr. 2, 1984

Under foster care maintenance, are discharge grants (for children leaving foster care) a reimbursable expenditure?

Answer: Aug. 20, 1984; Mar. 25, 2003

Discharge grants are not reimbursable under foster care maintenance. At this time, there are no discharge grants under foster care. In 18 NYCRR 352.7, allowances and grants are available for the purchase of necessary and essential furniture, furnishings, equipment and supplies required or the establishment of a home for persons in need of public assistance. For purposes of this subdivision, such an allowance shall be provided only when, in the judgement of the district official, one of a list of conditions exists.

One of the conditions is when a child has returned to his parents, who are in need of additional furniture to provide adequate shelter for the child.

The purposes of a discharge grant may be covered under provisions of the Chafee Foster Care Independence Act as a room and board payment for eligible foster care cases.

Question: Mar. 7, 1984

How are clothing purchases claimed for children in district custody, who have been placed in institutions?

Answer: Apr. 20, 1984

Medicaid Title XIX funds certain institutions such as Residential Treatment Facilities. These institution's rates do not include clothing allowances for foster care children, because foster care children maintenance costs are not covered by Title XIX. The districts with custody should provide initial and replacement clothing. They can use their district's foster boarding home clothing policy as a guideline.

Clothing purchases for children who are placed in the normal foster care institutions are the responsibility of the institution. The rate setting mechanism for these facilities include a clothing allowance factor. For any initial clothing items the child does not have at time of admission and which are required for the particular season of the year, the Agency shall purchase such items and the districts shall reimburse separately from the contract rate.

Question: Jan. 15, 1989

How does the district determine whether in-kind contributions can be considered in "funding," in whole or in part, the local share of district programs?

Answer: Jan. 31, 1989; revised October 1, 1991; revised February 10, 2003

SSL §153-b allows donations pursuant to SSL §131-g to be used only to draw down federal funds. That is, the donation must be used to offset state and local shares. The variation in when and how in-kind contributions are allowed for some of the district programs is explained below.

Title IV programs vary as follows:

- Title IV-D determines the use of in-kind contributions on a case-by- case basis.
- Except for Independent Living, Title IV-E does not allow for In-Kind contributions, it only allows unrestricted cash contributions.

Title XIX Medicaid is subject to federal regulations 42 CFR 433.45(b), only permitting donated funds to be used if the funds are transferred to the district and are under its administrative control and the private funds do not revert to the donor's facility unless the donor is a non-profit and the Medicaid agency decides to use the donor's facility. See [FRM Volume 2](#) Chapter 3.

02 OCFS LCM-20 provides guidance on the use of donated funds for Preventive Services and Independent Living Services. Up to 17.5% of the total cost of Preventive Services (including Mandated, Non-mandated and Community Optional Preventive Services) and Independent Living Services expenditures may be matched by privately donated funds pursuant to §153-k.1 (b) of the Social Service Law. The use of in-kind and indirect services and non-tax levy funds for Non-Mandated and Community Optional Preventive Services is also allowed in nine specified districts for a portion of the 35% local share of the cost of these services.

For all other districts that did not previously claim in-kind or indirect services or non-tax levy funds for a portion of the local share in Federal Fiscal Year 1998-99, not more than 17.5% of the total cost of Preventive and Independent Living Services may be comprised of privately donated funds.

General definitions of terms related to donations for Preventive Services and Independent Living Services include:

- Donated funds – includes actual dollars given or transferred to the district to support Preventive Services or Independent Living Services
- In-kind services – includes the provision of the use of space, supplies, or equipment without charge, or the use of goods and property contributed by a provider or donating agency
- Non-tax levy funds – includes any funds not levied or appropriated by the county for district purposes

Basic Rules

Values of in-kind contributions may not be used by other than nine specified districts for other than Independent Living matches or if they have been counted toward matching another Federal or State program or grant.

In-kind contributions may be used only if the item being contributed is normally an allowable cost reimbursable under the program.

The benefiting entity (district) when practical exercises control/supervision over the in-kind contribution. For example, volunteers are supervised by district staff.

Valuation of In-Kind Contributions

- Unpaid services (volunteers) shall be valued at rates consistent with those normally paid for similar work. A reasonable amount for fringe benefits is allowed (maximum of 30%).
- Supplies donated shall be valued at the market value of the supplies at the time of the donation.
- Use of equipment or space shall be valued at the fair rental rate of the item.

Privately Donated Funds

Guidelines for the use of privately donated funds for up to 17.5% of the cost of Preventive Services and Independent Living Services are as follows:

- The funds must be provided by a private entity. They may not be provided by another governmental entity.
- The funds must be used to provide Preventive Services or Independent Living Services.
- The funds must be in the direct administrative control of the district.
- The funds must be for costs that are otherwise allowable under the Preventive Services or Independent Living Services programs. The funds must be for necessary and reasonable costs allowing for the proper and efficient administration of the program.
- The funds may not be used to match or draw other (non-New York State Office of Children and Family Services (OCFS)) state dollars or federal dollars.
- There is a written agreement (contract) between the donor and the district that meets all state and federal requirements for use of the funds.

- The funds are not used to purchase services from the donor. That is, the donor may not be the sponsor or operator of the activity being funded and may not legally be entitled to derive any ongoing or future benefit from the use of the funds for that activity or the support of any activity or activities funded at the time the donation is made.

There are two exceptions to this exclusion. The first is for Independent Living Services funded with state funds or with federal Title IV-E funds under the Foster Care Independence Act of 1999 and for Preventive Services funded with state funds or with federal Title IV-B funds. In these instances if there is an existing contractual relationship between the donor agency and the district which predates the donation, or if the donor is awarded a contract through a competitive bidding process which does not use the contribution of previously donated funds as a factor in the award process, the exclusion does not apply.

In addition, for Preventive Services which involve Title IV-E funds for administrative costs, a donation that is given by a contractor as a condition of the contract is considered a donation that reduces the cost of the service to the district.

- The use of funds shall be unrestricted. An exception is that funds may be donated to support a particular type of activity or geographic area. Funds may not be donated to support a particular individual or organization. There may not be any restrictions or limits on the use of the funds that either prohibit them from being used for the particular purpose or limit their use to another specific purpose.

Records

Records for donated and in-kind contributions must be maintained. Records for In-Kind funds must show how the value placed on the in-kind contribution was derived.

Question: Nov. 16, 1987

Is the purchase of a ramp to be used on a van to provide transportation to physical and psychological therapy for foster care handicapped child, a claimable cost?

Answer: Nov. 25, 1987

The purchase of this ramp is a legitimate special payment under the category of non-medical needs for a handicapped child. However, there is a point to be considered on this matter. The State's policy on special payments is that it be for an item that is intended for long-term use. If the plan is that this child remains with these foster parents for some time then the purchase can be charged to the Child Care Account (A6119). If the child is being placed somewhere else for a short time (that is, no more than six months), then the ownership of the ramp should remain with the county and the purchase cost be reported as an administrative expenditure (equipment).

Medical Assistance

Question: Aug. 17, 1984

Are costs for renovating a recipient's residence for a handicapped individual reimbursable, and if so how should they be claimed?

Answer: Sept. 12, 1984

Medicaid does cover some durable medical equipment, such as bathroom grab-bars, which may be installed to modify a residence. A vendor for such equipment may submit a claim to MMIS.

Question: Jan. 27, 1982

18NYCRR 540.7(a)(8) specifies that all bills for medical care services and supplies shall contain "...a dated certification by the provider that the care, services and supplies itemized have in fact been furnished; that the amounts listed are due and owing and that, except as noted, no part thereof has been paid; that payment of fees and rates..." Does this apply to Third Party Health Insurance (TPHI) premiums?

Answer: Feb. 24, 1982; revised Oct. 1, 1991

While Third Party Health Insurance premiums are paid by the MA program, they are not paid to providers as described in 18 NYCRR 540.7(a)(8). Therefore, this regulation does not apply to TPHI premiums.

Question: June 25, 1984

Are the services of an interpreter for the deaf a reimbursable item?

Answer: Aug. 10, 1984

To provide quality medical care, it is essential that information be exchanged between the provider and the recipient of the care. Assuring that recipients can communicate with their medical care providers in a language that they understand has always been part of the policy for the administration of Medicaid. The Federal Rehabilitation Act of 1973 forbids discrimination on the basis of handicap or language spoken in programs receiving Federal financial participation. Despite this history, continuing questions show that misunderstanding of this policy is common.

One of several methods may be used to provide needed translator services. Family members or volunteers from the community are most often the resource for translator service, without incurring expense.

Facilities that provide medical services reimbursable through a rate established by the Department of Health may include bilingual services and interpreter services to the deaf as allowable costs when appropriate and necessary.

In situations not included in the two paragraphs above, the district must make interpreter services, including services to the deaf, available between providers and recipients. Applicants and recipients may be encouraged to bring a relative or volunteer to provide the necessary interpretive service, but they cannot be required to do so. Such expenses are charged as a non-salary expense under the "Medical Assistance" F-4 functions.

As previously mentioned discrimination on the basis of handicap or language spoken in programs receiving Federal financial participation is forbidden. The situation mentioned above is for Medical Assistance. However, all assistance programs (not just Medical Assistance) that receive Federal financial participation must allow for the exchange of information between the provider and the recipient of care. The same policy applies to other public assistance programs that apply to Medical Assistance cases; that is, the availability of other resources such as family and friends should be explored and

translation services should be purchased only when there are no other resources that can be reasonably used.

The cost of necessary translation services for public assistance cases can be claimed as a non-salary administrative expense under the “Eligibility/Income Maintenance” F-1 function.

Public Assistance

Question: Sept. 2, 1987

Is the purchase of mobile and/or modular homes for district clients a reimbursable item?

Answer: Nov. 16, 1987

There is no authority in either State law or social service regulations for a district to purchase a mobile or modular home for any client. Any such purchases are non-reimbursable.

Question: Dec. 27, 1983

Are programs for distribution of surplus food and emergency assistance reimbursable as an administrative cost?

Answer: Jan. 18, 1984

There are no provisions to claim surplus food distribution costs as district administrative costs. The district may seek fiscal relief from the State agency empowered to conduct the surplus food distribution program.

Question: Mar. 5, 1986

Can the actual payment listing that lists pass-through payments be used for the pass-through amounts for the Schedule A-1?

Answer: Mar. 31, 1986; revised May 10, 2010

The reports that can be used to determine the correct pass-through payment for each case are the monthly IV-D MRB/A Eligible and Exception lists. Refer to the Schedule A-1 instructions in [FRM Volume 2](#), Chapter 3, for further information.

Question: Aug. 30, 1985

Can the district contract with an institution to hold beds vacant to house the homeless?

Answer: Sept. 16, 1985; revised October 1, 1991

18NYCRR §457.1(c) authorizes districts to provide emergency room and board on behalf of Protective Services for Adults (PSA) clients. No reimbursement is available for the maintenance of emergency shelter beds for homeless adults. Therefore, a district cannot contract with an institution to hold vacant beds for homeless adults and receive reimbursement. The district can only reimburse these institutions

when the district has PSA client(s) to provide emergency room and board for, and do so by using a bed or beds provided by the institution.

Question: Apr. 3, 1984

Are costs such as legal fees, sheriffs' mileage fees, court costs, and late charges, all of which were involved for preventing the eviction of a public assistance client incurred under 18NYCRR §352.6(e) eligible for recoupment?

Answer: Apr. 25, 1984; revised October 1, 1991

Any payments made under NYCRR §352.6(e) are not eligible for recoupment.

18NYCRR §352.6(e) states extermination fees or other charges necessary to retain shelter, other than utility deposits for gas and electricity, and other than those covered in subdivision (b) of this section, shall be provided.

This allows for a broad interpretation of costs that can be incurred to retain shelter for a client. Although there is no dollar limit on this regulation, districts are encouraged to look at the feasibility of relocating families when it is in the families' best interest.

Question: Sept. 19, 1986

Are emergency repairs made to landlord-owned homes on behalf of client's reimbursable costs?

Answer: Oct. 20, 1986

Provided repairs are made in emergency situations only, and all attempts to have the landlord make the repairs have failed, the repairs are reimbursable under the category for which the recipient is receiving assistance.

Question: Nov. 20, 1998

How does a district get reimbursed for contractual costs incurred to provide food to local soup kitchens?

Answer: Dec. 10, 1998

The costs of providing food to local soup kitchens is not family specific and cannot be identified to a particular Public Assistance program or Title XX Services. There are also no provisions for claiming these contractual costs as administration. Reimbursement for these amounts is not available through OTDA unless appropriate eligibility determinations are made.

Services

Question: July 31, 1984

May district continue to receive 75% reimbursement from the State for adoption subsidies provided by the districts, which are also subject to reimbursement pursuant to Title IV-E of the Social Security Act?

Answer: Aug. 7, 1984; revised Oct. 1, 1991; Mar. 25, 2003

The answer is yes.

SSL§456 provides that for approved adoption expenditures, the state pays each district the amount of federal funds, if any, properly received or to be received on account of such expenditures and 75% of a district's expenditures for adoption subsidies and their administration after first deducting therefrom any federal funds received or to be received on account thereof and any expenditures defrayed by private contributions.

Therefore, a district's adoption subsidies expenditures, which are subject to reimbursement pursuant to Title IV-E of the Social Security Act, remain subject to 75% State reimbursement, after first deducting from such expenditures the amount of Title IV-E funds received by the districts, as well as other federal funds received.

Question: July 1, 1989

If the Family Court places pre-adjudicated PINS and JD's in an out-of-state facility, or adjudicated PINS and JD's are placed in out-of-state facilities either by the district or OCFS, are the care and/or evaluations eligible for reimbursement?

Answer: July 26, 1989; reissued May 31, 1991; revised October 1, 1991; revised February 10, 2002; revised February 10, 2003

Districts are not responsible for the costs for pre-adjudicated JD's and PINS placed out-of-state. Consequently, there is no state reimbursement for these expenditures. Pre-adjudicated JD's and PINS are not considered to be in foster care.

The cost of care for adjudicated JD's and PINS placed out-of-state by either the district or OCFS is eligible for 100% state reimbursement on the Non-Federal Share under the district's allocation provided under the State's Foster Care Block Grant. Adjudicated JD/PINS are also eligible for either 50% Title IV-E or 50% TANF (EAF) Federal reimbursement. EAF JD/PINS expenditures are claimed on the RF-2, Schedule H, Non-Title XX Services for Recipients (LDSS-4283). Non-EAF JD/PINS expenditures are claimed on the RF-2, Schedule K, Reimbursement Claim for Foster Care and Adoption Expenditures (LDSS-3479).

Question: July 1, 1989

If children who are adjudicated abused or neglected are placed in out-of-state facilities, are the costs eligible for reimbursement? If children are placed in out-of-state facilities when an abuse or neglect petition is filed but no adjudication occurs, are the costs eligible for reimbursement?

Answer: July 26, 1989; reissued May 31, 1991; revised October 1, 1991

The Family Court has the option of placing an abused or neglected child with a local commissioner of district, a duly authorized association, agency or society, or an institution suitable for placement. A local district is only responsible for costs associated with abused or neglected children who are placed with its commissioner. A district may place such children in an out-of-state program. Any child so placed is considered in foster care and state reimbursement is available for them.

After a petition is filed in a child abuse or neglect proceeding, the Court may temporarily place the child in the care of the district commissioner. The youth is then considered to be in foster care and any costs associated with an out-of-state placement are eligible for State reimbursement.

Question: July 1, 1989

Is there any reimbursement for tuition for children placed out-of-state in an approved childcare facility?

Answer: July 26, 1989; reissued May 31, 1991; revised October 1, 1991; revised February 10, 2003

Tuition, if it is included within the negotiated rates for the approved out-of-state institution, is eligible for 100% State reimbursement if the child attends the institution approved on-campus education program. TANF-EAF is available for eligible cases to cover tuition costs subject to the district's allocation. The Foster Care Block Grant, up to the Block Grant Ceiling, provides the state reimbursement.

Question: July 5, 1994

What are the guidelines a district should follow to determine how a Purchase of Services [POS] contract or cooperative agreement should be claimed for reimbursement?

Answer: October 12, 1994

Client-specific, client-based purchase of services agreements or contracts for services provided directly to clients are normally claimed for reimbursement on either the RF-2, Schedule G, Title XX Services for Recipients (LDSS-1372) or the RF-2, Schedule H, Non Title XX Services for Recipients (LDSS-4283). Please note that purchased Information & Referral Services can be claimed on the RF-2, Schedule G without being client specific. Client based purchase of services agreements made with voluntary agencies require no prior approvals. Purchase of these services from public agencies must be approved via the Consolidate Services Plan (CSP) process, but require no other approvals by the state. See OCFS 02 LCM 19 for additional information regarding alternative documentation of service delivery. Please remember that all purchase of services agreements or contracts for services must meet the requirements of 18NYCRR 405. Contracts for preventive services also must meet the requirements of 18NYCRR 423.4(f).

Contracts should be negotiated on a unit of service basis whenever possible to facilitate claiming on the RF-2, Schedule G or H. Title XX purchase of services agreement/contracts with other local government units are exempt from the prior approval requirements of Administrative Directive 80 ADM-86-“Cooperative Agreements and Interagency Contracts with Other Local Governmental Units.”

However, districts wanting to direct charge the costs of purchase of services agreements/contracts as administrative expenditures on the Schedule D-2 must submit these agreements/contracts for prior approval. These agreements/contracts should be submitted to OTDA, Office of Finance. However, no prior approval is required to claim the costs of contracts that are included in the total costs, which are allocated to the benefiting programs on the basis of the Services Random Moment Survey (SRMS) percentages.

Chapter 14: Automated Support Collection Unit Bank Reconciliation

Information pertaining to the child support bank reconciliation can be found on New York State Division of Child Support Services' intra-net site at
http://otda.state.nyenet/assets/pages/html/bank_reconciliation_guide.html

Acronyms

- A -

AABD

Aid to A, Blind or Disabled; replaced by [SSI](#)

ABAWD

Able Bodied Adults without Dependents

ABEL

Automated Budgeting and Eligibility Logic

ABH

Agency Boarding Home

ACD

Agency for Child Development (NYC)

ACF

Adjudicated Claims File

ACF

Administration for Children and Families
(Federal)

ACF

Authorization Change Forms

ACH

Automated Clearing House

ACME

Automated Case Management Evaluation

ACS

Administration for Children's Services (NYC)

ACS

Automated Claiming System

ADC

Aid to Dependent Children; prior to [TANF](#)

ADJ

Adjudicated Claim Fiche

ADM

Administrative Directive Memo

AE

Agency Error

AFCARS

Adoption & Foster Care Analysis and
Reporting

AFDC

Aid to Families with Dependent Children

AFIS

Automated Finger Imaging System

AG

(NYS) Attorney General

AIDS

Acquired Immune Deficiency Syndrome

ALEC

Awaiting Local Error Correction

AMR

Automated Mass Rebudgeting

ANSI

American National Standards Institute

AOBH

Agency Operated Boarding Home

APD

Advanced Planning Document

APHSA

American Public Human Services Association

AppReg

Application Registration

APPRS

Absent Parent Resource Reporting System

APP-TAD

Application Turnaround Document

A&QC

Audit and Quality Control (OTDA); now known as [A&QI](#)

A&QI

Bureau of Audit and Quality Improvement; formerly [A&QC](#)

A/R

Applicant/Recipient

ARC

AIDS Related Complex

AREERA

Agricultural Research, Extension and Education Reform Act

ASAW

Additional Special Agricultural Worker

ASCU

Automated Support Collections Unit

ASFA

Adoption and Safe Families Act (Federal legislation)

ATM

Automated Teller Machine

- B -

BENDEX

Beneficiary Data Exchange

BFS

Bureau of Financial Services (OTDA)

BG

Block Grant

BICS

Benefit Issuance and Control Systems

BILT

Building Independence for the Long Term

BOCES

Boards of Cooperative Educational Services

BPR

BICS Production Requests

BRIA

Bureau of Refugee and Immigrant Assistance; formerly Bureau of Refugee and Immigration Affairs or [ORIS](#)

BRO

Buffalo Regional Office

BSE

Bureau of State Expenditures (State)

BSPP

BICS Services Payment Processing

BT

Bureau of Training

- C -

CAH

Care At Home

CAHWP

Care At Home Waiver Program

CAMS

Cash Management Subsystem

CAN

Case Number

CAP

Child Assistance Program

CAP

Corrective Action Plan

CAP

Cost Allocation Plan

CASE

Case Type

CASE NO

Case Number

CASSPPComprehensive Annual Social Services
Program Plan**CBIC**

Common Benefits Identification Card

CBVHCommission for the Blind and Visually
Handicapped**CCBG**

Child Care Block Grant

CCF

Congregate Care Facility

CCRS

Child Care Reporting System

CCWBCenter for Child Well-Being; now known as
[CSS](#)**CDR**

Claims Detail Report

CEESCenter for Employment and Economic
Supports; now known as [EISP](#)**CEOSC**Comprehensive Employment Opportunity
Support Center**CEP**

Comprehensive Employment Program

CFCIP

Chafee Foster Care Independence Program

CFR

Code of Federal Regulations

CG

Cash Grant

CHAPChild Health Assurance Program (Child Health
Plus)**CHCEP**

Catastrophic Health Care Expense Program

CHEP

Cuban/Haitian Entrant Program

CHIP

Children's Health Insurance Program

CHP

Child Health Plus

CIAB

Connections in a Box

CIN

Client Identification Number

C/M

Case Month

CMCM

Comprehensive Medicaid Case Management

CMSCenters for Medicare and Medicaid Services
(Federal)**CNS**

Client Notice System

COB

Close of Business

COCAP

Central Office Cost Allocation Plan

COFCCA

Council of Family and Child Caring Agencies

COHCommittee on the Handicapped; now known
as [CSE](#)

COLA

Cost of Living Adjustment

COLD

Computer Output to Laser Disk

COPS

Certificates of Participation

COPS

Community Optional Preventive Services

CP

Custodial Parent

CPS

Child Protective Services

CSE

Committee on Special Education; formerly [COH](#)

CSE

Child Support Enforcement program

CSEU

Child Support Enforcement Unit

CSMS

Child Support Management System

CSP

Consolidated Services Plan

CSPC

Child Support Processing Center

CSPIA

Child Support Performance and Incentive Act

CSS

Child Support Services; formerly [CCWB](#)

CST

Community Solutions for Transportation

CTH

Close to Home

C/THP

Child/Teen Health Plan

CU

Certification Unit

CW

Child Welfare

CWEP

Community Work Experience Program

CWFC

Child Welfare Foster Care

CWS

Child Welfare Services

CY

Calendar Year

- D -

DAAD

Daily Account Activity Detail

DAB

Department of Health and Human Services
Appeals Board

DAM

Data Access Module

DAP

Disability Advocacy Program

DAR

Daily Activity Report

DBFDM

Division of Budget, Finance and Data
Management; [OBFDM](#)

DC

Dependent Children

DCC

Day Care Center

DCJS

Department of Criminal Justice Services

DCSEDivision of Child Support Enforcement; now known as [CSS](#)**DDD**

Division of Disability Determination (OTDA)

DEFRA

Deficit Reduction Act

DETSDivision of Employment and Transitional Supports; now known as [EISP](#)**DFA**

Department of Family Assistance (State)

DFR

District of Fiscal Responsibility

DFY

Division for Youth; prior to consolidation with OCFS

DHHS

Department of Health and Human Services (Federal)

DHS

Department of Homeless Services (NYC)

DMU

Data Management Unit

DOB

Division of the Budget (State)

DOH

Department of Health (State)

DOJ

Department of Justice

DOL

Department of Labor (State or Federal)

DPA

Deferred Payment Agreement

DPA

Direct Payment Authorization

DRS

Division of Rehabilitative Services

DSH

Disproportionate Share Hospital (allotment)

DSS

Department of Social Services (Prior to split into OTDA and OCFS)

DV

Domestic Violence

DVA

Division of Veterans Affairs

DVL

Domestic Violence Liaison

DVRP

Domestic Violence Residential Programs

DVSAR

Domestic Violence State Aid Rates

- E -**E/IM**

Eligibility/Income Maintenance

EAA

Emergency Assistance for Adults

EAF

Emergency Assistance for Families

EAPP

Employment Alternatives Partnership Program

EBT

Electronic Benefits Transfer

EDGE

Education for Gainful Employment

EDP

Electronic Data Processing

EEO

Equal Employment Opportunity

EFT

Electronic Funds Transfer

EHR

Emergency Home Relief

EI

Early Intervention

EIC

Earned Income Credit

EID

Earned Income Disregard

EIN

Employer Identification Number

EISP

Employment and Income Support Programs;
formerly [CEES](#))

EITC

Earned Income Tax Credit (Federal or State)

EM

Emergency Foster Boarding Home Care

EM

Employment Manual

EODD

Office of Equal Opportunity and Diversity
Development

EP

Employability Plan

EP

Essential Person

EPFT

Electronic Payment File Transfer System

EPSDT

Early Periodic Screening, Diagnosis and
Treatment

ERO

Eastern Regional Office

ERT

Employment Readiness Training

ES

Employment Search

ESGP

Emergency Shelter Grants Program

ESL

English as a Second Language

ESNA

Emergency Safety Net Assistance

EITC

Earned Income Tax Credit

ETV

Education and Training Voucher (program)

EW

Eligibility Worker

- F -

FA

Family Assistance

FAD/FAHD

Foster and Adoptive Home Development

FA-FP

Family Assistance – Federally Participating

FAP

Food Assistance Program (Ended October 1,
2005)

FBH

Foster Boarding Home

FC Foster Care	FPL Federal Poverty Level
FCA Family Court Act	FPLS Federal Parent Locator Services
FCI Foster Care Issues	FPO For-Profit Organization
FCS Department of Agriculture's Food and Consumer Service	FR Federal Register
FDC Family Day Care	FRM Fiscal Reference Manual
FEDS Front End Detection System	FS Food Stamps; now known as SNAP
FFFS Flexible Fund for Family Services	FSB Food Stamp Benefit; now known as SNAP
FFY Federal Fiscal Year (Oct 1 - Sept 30)	FSET Food Stamp Employment and Training Program; now known as SNAP E&T
FICA Federal Insurance Contributions Act (Social Security) Indicator	FSICS Food Stamp Issuance and Control Subsystem
FIFO First In – First Out	FSNEP Food Stamp Nutrition Education Program; now known to as SNAP-Ed
FIPS Code Federal Information Processing Standards Code (ASCU)	FSSB Food Stamp Source Book; now known as SNAP Source Book
FMS Department of Treasury's Financial Management Service	FTE Full-time Equivalent
FNP Federally Non-Participating	FTOP Federal Treasury Offset Program
FNS Food and Nutrition Service	FUFF Finance Unit Fact Flash
FP Federally Participating	FV Family Violence Indicator
	FVO Family Violence Option

- G -

GAAP

Generally Accepted Accounting Principles

GAGD

Grants of Assistance for Guide/Service Dogs

GAO

Government Accounting Standards

GASB

Governmental Accounting Standards Board

GE

Emergency Group Care Program

GFDC

Group Family Day Care

GH

Group Home

GIS

General Information System

GR

Group Residence

- H -

HANYS

Hospital Association of New York State

HAP

Housing Assistance Project

HCFA

Health Care Financing Administration
(Federal, replaced by Centers for Medicare
and Medicaid Services – CMS)

HEA

Home Energy Allowance

HEAP

Home Energy Assistance Program

HEAP-ADM

Home Energy Assistance Program -
Administration

HEAP-NPA

Home Energy Assistance Program - Non-
Public Assistance

HEAP-PA

Home Energy Assistance Program - Public
Assistance

HEAP-SSI

Home Energy Assistance Program -
Supplemental Security Income

HH

Household

HHAP

Homeless Housing and Assistance Program

HHS

Department of Health and Human Services
(Federal)

HIP

Homelessness Intervention Program

HIV

Human Immune Deficiency Virus

HMO

Health Maintenance Organization

HR

Home Relief Program (replaced by SNA -
Safety Net Assistance)

HRA

Human Resources Administration (NY City)

HRF

Health Related Facilities

HSE

High School Equivalency

HSEN

Human Services Enterprise Network

HTLV

Human T Lympho Virus

HTP

Hard-to-Place

HUD

Housing and Urban Development

- | -

ICF

Intermediate Care Facility

I/CM

Intake/Case Maintenance

ICM

Intensive Case Management

ICMFASAIntensive Case Management for Families
Affected by Substance Abuse**I/CM-RMS**Intake/Case Maintenance Random Moment
Study**ID**

Identification Card

IDA

Individual Development Account

IHE

Inadvertent Household Error (SNAP)

ILPIndependent Living Program (also called
Chafee)**IM**

Income Maintenance

IMU

Issuance Monitoring Unit

INA

Immigration and Naturalization Act

INF

Informational Letter

INS

Immigration and Naturalization Services

IPPS

Indirect Payment Processing Subsystem

IPV

Intentional Program Violation

IRAP

Indochinese Refugee Assistance Program

IRCA

Immigration Reform and Control Act of 1986

IRS

Internal Revenue Service (Federal)

IV-BTitle IV-B of the SSA (Federal funding for Child
Welfare Svcs)**IV-D**

Title IV-D of the SSA (Child Support)

IV-ETitle IV-E of the SSA (Federal funding for
Foster Care and Adoption Subsidies)

- J -

JD

Juvenile Delinquent

JD/PINSJuvenile Delinquent/Persons in Need of
Supervision**J/O**

Job Opportunity Program

JOBSJobs, Opportunities and Basic Skills (defunct
federal program)**JTPA**

Job Training Partnership Act

JTPC

Job Training Partnership Council

- L -

LAC

Local Action Code

LAF

Local Administration Fund

LAN

Local Area Network

LCM

Local Commissioner's Memorandum

LDF

Local Data Feedback

LDFFBH

Local District Foster Family Boarding Home

LDSS

Local Department of Social Services (also known as district)

LEIA

Local Early Intervention Agency

LIF

Low Income Family

LIHEAA

Low-Income Home Energy Assistance Act

LIHEAP

Low-Income Home Energy Assistance Program

LIVES

Local Interagency VESID Employment Services

LRR

Legally Responsible Relative

LTC

Long Term Care

LTHHCP

Long Term Home Health Care Program

LTR

Lawful Temporary Residents

- M -

M

Maternity

MA

Medical Assistance

MABEL

Medicaid Automated Budget and Eligibility Logic

MAP

Medical Assistance Program

MAPP

Model Approach to Parenting Program (FAD)

MAR

Mass Reauthorization

MARG

Medical Assistance Reference Guide

MARS

Management and Administrative Reporting Subsystem (of [MMIS](#))

MARS/SURS

Management and Administrative Reporting Subsystem/Surveillance and Utilization Review System

MD

Mentally Disabled

MICS

Management Information and Control Subsystem

MLR

Maintenance in Lieu of Rent

MMIS

Medicaid Management Information System

MOE

Maintenance of Effort (Spending minimums)

MOP

Method of Payment

MOU

Memorandum of Understanding

MRA

Mass Reauthorization (System generated 3209s)

MRB/A

Mass Rebudgeting/Reauthorization

MRO

Metropolitan Regional Office

MSAR

Maximum State Aid Rate

MSE

Medical Support Enforcement

- N -

NCP

Noncustodial Parent

NPA

Non-Public Assistance; also known as [NTA](#)

NR

Non-Reimbursable

NSF

Non-Sufficient Funds

NTA

Non Temporary Assistance; also known as [NPA](#)

NYC

New York City

NYCRR

New York Code of Rules and Regulations (Green Books)

NYS

New York State

NYSCCBG

New York State Child Care Block Grant

NYSDSS

New York State Department of Social Services (now OTDA/ OCFS)

NYSNIP

New York State Nutritional Improvement Project

NYSRRAP

NYS Refugee Resettlement Assistance Program

NYSSH

New York State Supportive Housing Program

NYWBG

New York Works Block Grant (DOL Grants)

- O -

OASAS

Office of Alcohol and Substance Abuse Services (State)

OASDI

Old-Age, Survivors and Disability Insurance

OBFDM

Office of Budget, Finance and Data Management; now known as [DBFDM](#)

OBRA

Omnibus Budget Reconciliation Act

OCFS

Office of Child and Family Services (State)

OCSE

Office of Child Support Enforcement; now known as [CSS](#)

OFA

Orphan Foundation of America

OFT

Office of Technology (NYS)

OGS

Office of General Services (NYS)

OJT

On the Job Training

OMB

Office of Management and Budget (Federal)

OMH

Office of Mental Health

OMRDD

Office of Mental Retardation and
Developmental Disabilities; now known as
[OPWDD](#)

OPS

Division of Operations and Program Support;
formerly [PSQI](#)

OPWDD

Office for People with Developmental
Disabilities; formerly [OMRDD](#)

ORIS

Office of Refugee and Immigrant Services,
now known as [BRIA](#)

OSC

Office of the State Comptroller (NYS)

OTDA

Office of Temporary and Disability Assistance
(NYS)

OTG

Other than Grantee (payment on behalf of
client)

OVESID

Office of Vocational and Educational Services
for Individuals with Disabilities

OVR

Office of Vocational Rehabilitation

- P -

PA

Public Assistance, also known as [IA](#)

PAB

Public Assistance Benefit

PCA

Personal Care Agency

PCAP

Prenatal Care Assistance Program

PCC

Primary Client Category

PG

Predetermination Grant (obsolete)

PG-ADC

Predetermination Grant - Aid to Families with
Dependent Children (obsolete)

PICS

Payment Issuance and Control Subsystem

PID

Person Identification Number in CONX

PIN

Personal Identification Number

PINS

Persons in Need of Supervision

PLS

Parent Locator Service

PNA

Personal Needs Allowance

POC

Pending Issuance of Operating Certificate

POS

Purchase of Services

PRUCOL

Permanently Residing in the United States
Under Color of Law

PRWORA

Personal Responsibility and Work Opportunity
Reconciliation Act

PSA

Protective Services for Adults

PSC

Public Service Commission

PSHSP

Preschool Supportive Health Services
Program

PSQI

Program Support & Quality Improvement; now
known as [OPS](#)

PWA

Public Works Administration

PWP

Public Work Program

- Q -**QC**

Quality Control

QER

Quarterly Expenditure Reports (submitted by
State to Feds)

QMB

Qualified Medicaid Benefits

QR

Quarterly Report

- R -**RAP**

Refugee Assistance Program

RAW

Replenishment Agricultural Worker

RCA

Refugee Cash Assistance

RF

Reimbursement Forms

RFP

Request for Proposal(s)

RIN

Recipient Identification Number (NYC)

RMA

Refugee Medical Assistance

RMS

Random Moment Study; see [/CM-RMS](#) or
[SRMS](#)

RMTS

Random Moment Time Study (obsolete)

ROS

Rest of the State

RRP

Recipient Restriction Program

RSDI

Retirement Survivors Disability Insurance

RSSP

Refugee Social Services Program

RSVP

Residences for Survivors of Violence Program

RTA

Raise the Age

RTF

Residential Treatment Facility

- S -**SACC**

School-Age Child Care

SACWIS

Statewide Automated Child Welfare Information System

SAP

Substance Abuse Program

SAU

Separate Administrative Unit

SAW

Special Agricultural Worker

S/CC

Single/Childless Couples

SCHIP

State Children’s Health Insurance Plan

SCU

Support Collection Unit

SDA

State Data Exchange

SDVA

State Division of Veterans Affairs

SDX

State Data Exchange

SDU

State Disbursement Unit

SEAMC

Statement of Estimated Annual Maintenance Costs

SED

(NY) State Education Department

SEMI

PA Semi-Monthly Cash Grant Amounts

S/FED

Services Financial Eligibility Display Turnaround

SFED/T

Services Financial Eligibility Display / Turnaround Document

SFY

State Fiscal Year (April 1 - June 30)

SHEA

Supplemental Home Energy Allowance

SHFYA

Supported Housing for Families and Young Adults; replaced by [NYSSHP](#)

SILP

Supervised Independent Living Program

SIR

System Information Request

SLEB

State Law Enforcement Bureau

SLIAG

State Legalization Impact Assistance Grants (obsolete)

SNA

Safety Net Assistance; replaced [HR](#)

SNA-FP

Safety Net Assistance – Federally Participating

SNAP

Supplemental Nutrition Assistance Program; formally [FS](#)

SNAP-Ed

Supplemental Nutrition Assistance Program Education; formally [FSNEP](#)

SNAP E&T

Supplemental Nutrition Assistance Program Employment and Training; formally [FSET](#)

SNF

Skilled Nursing Facility

SN-FNP

Safety Net – Federally Non-Participating

SN-MOE

Safety Net – Maintenance of Effort

SOB

Start of Business (day)

SPARCS

Statewide Planning and Research
Cooperative System

SPLO

State Parent Locator Service

SRM

System Reference Manual

SRMS

Services Random Moment Survey

SR**Special Report****SRO**

Single Room Occupancy Support Services
Program; replaced by [NYSSH](#)

SRO

Syracuse Regional Office

SS

Social Services

SSA

Social Security Act

SSA

Social Security Administration (Federal)

SSB

Social Security Benefits (Federal program of
Income Support based on Work History)

SSBG

Social Services Block Grant (Title XX)

SSD

Social Services District; also known as district

SSDB

Social Security Disability Benefits

SSHSP

School Supportive Health Services Program

SSI

Supplemental Security Income (Federal
Welfare Program for A, Blind and Disabled,
replaces [AABD](#))

SSL

Social Services Law

SSN

Social Security Number

SSRR

Social Services Reporting Requirements, now
known as [SRMS](#)

STEP

Solutions to End Homelessness Program

SUA

Standard Utility Allowance

S/UR

Surveillance and Utilization Review

SURS

Surveillance and Utilization Review System

SWIB

State Workforce Investment Board

- T -

TA

Temporary Assistance; also known as [PA](#)

TA

Trust Account

TANF

Temporary Assistance to Needy Families

TANF-EAF

Temporary Assistance to Needy Families -
Emergency Assistance to Families

TANF-MOE

Temporary Assistance to Needy Families -
Maintenance of Effort

TAP

Teenage Parent Day Care

TASA

Teenage Services Act

TASB

Temporary Assistance Source Book

TEAP

Transitional Employment Advancement
Program; formerly Training and Employment
Assistance Program

TEM

Temporary Form

Title XX

Social Services Block Grant (Federal funding
for services)

Title XX Below 200%

TANF Funds transferred to Title XX for families
with income below 200% of the federal
poverty level (allowed by federal law, state
option)

TMA

Transitional Medicaid

TOP

Transitional Opportunity Programs

TOP

Treasury Offset Program

TPHI

Third Party Health Insurance

TPR

Third Party Resource

TRACS

Temporary Assistance to Needy Families
Reporting and Control System

TSP

Transitional Supports and Policy

- U -

UIB

Unemployment Insurance Benefits

UIFSA

Uniform Interstate Family Support Act

UREMP

Unaccompanied Refugee/Entrant Minors
Program

URES A

Uniform Reciprocal Enforcement of Support
Act

USCIS

United States Citizenship and Immigration
Services

USDA

United States Department of Agriculture

UTX

Utility Tape Exchange

- V -

VA

Veterans Administration

VA

Voluntary Agency

VA

Veterans Assistance

VAWA

Violence Against Women Act

VB

Visual Basic

VITA

Volunteer Income Tax Assistance

- W -**WEP**

Work Experience Program

WFW

Wheels for Work

WIA

Workforce Investment Act; replaced by [WIAO](#)

WIAO

Workforce Innovation and Opportunity Act;
replaces [WIA](#)

WIC

Women, Infants and Children

WMS

Welfare Management System

WRAP

Weatherization Referral and Packaging

WRM

Worker's Reference Manual

WRR

Worker Recruitment and Retention

WRTS

Welfare Reporting and Tracking System

WSP

Wage Subsidy Program

WSP

Work Supplementation Program

WtW

Welfare to Work

WtWBG

Welfare to Work Block Grant (Federal)

- Y -**YIP**

Youth Internship Program

YOP

Youth Opportunity Program

YRO

Yonkers Regional Office

YWS

Youth Work Skills Program

Glossary

- A -

Able Bodied Adults Without Dependents (ABAWDs)

ABAWDs are certain Supplemental Nutrition Assistance Program (SNAP) work registrants without children who are subject to additional work requirements to maintain their eligibility for SNAP.

Academic Support Services

These services are provided to support the completion of a foster child's formal education through either completion of a high school degree program or equivalency program.

Accrual Basis

The accrual basis of accounting is a process in which revenues are recorded when earned or when levies are made and expenditures are recorded as soon as they result in liabilities for benefits received even if the receipt of the revenue or the payment of the expenditure will take place, in whole or in part, in another accounting period.

Accounting

Accounting is an information processing system designed to capture and measure the economic essence of events that affect an entity and to report their economic effects on that entity to decision makers.

Accounting Principles

Accounting Principles are guidelines established by accountants to direct the way they record and report accounting information. New York State uses the Uniform System of Accounts for Counties as their principles.

Acquisition Of Space

The social services district's (district) official consults with the New York State Office of Temporary and Disability Assistance (OTDA) before commitments are made regarding the construction, reconstruction, conversion or purchase of a public building in which the district is to occupy space for the purpose of determining that the proposed plans will adequately meet the needs of such agency in administering public assistance and care.

Adjudicated Claim Fiche (Adj)

Adjudicated Claim Fiche reflects the amount paid directly to the medical provider for their services.

Adjustment Claim

An adjustment claim is a form of supplemental claim, generally used when the district is adjusting estimated claim costs to actual expenditures for the past year.

Adjustment To Prior Years Costs

An adjustment to prior years costs is an adjustment in the amount of a particular cost item that was previously claimed under an interim rate and which rate is later determined to be different than originally claimed.

Administrative Cap (NYS)

The Administrative Cap is no longer in use.

Advance

An advance is funds furnished to a district before a claim is submitted.

A-87 Expenditures

Indirect/administrative costs incurred by local governmental agencies in support of district operations are eligible for federal reimbursement, according to Office of Management and Budget Uniform Guidance. Such costs are now referred to as central services costs.

A-400 Account

The A-400 account is an accounts receivable asset account used to record the amount of federal and state aid owed to the district

A-522 Expenditures

The A-522 account is the social services account to report changes in expenditures.

A-980 Revenues

The credit of this account represents net receipts and accruals of county revenues.

Affidavit

A written statement of facts made voluntarily under oath.

Aftercare Services

Services provided to youth discharged or deemed to be discharged to independent living are called aftercare services. Aftercare services include casework contacts and the provision of services consistent with the child's service needs as identified in the UCR (Uniform Case Record) for a child on trial discharge who remains in the custody of the Commissioner.

Agency Boarding Home

An agency boarding home is a family type home for the care and maintenance of not more than six children operated by an authorized agency, in quarters or premises owned, leased or otherwise under the control of such agency, except that such a home may provide care for more than six brothers and sisters of the same family.

Aid To Dependent Child (ADC)

Also known as Aid to Families with Dependent Children (AFDC), Aid to Dependent Children is the pre-TANF federally funded entitlement program which provided cash assistance to eligible needy families that include a minor child living with a parent(s) or caretaker relative.

Alien

An alien is an individual who was lawfully admitted for permanent residence or otherwise permanently residing in the United States under color of law.

Allocation

A share or portion of program or administrative funds distributed to districts according to formula.

Ambulatory

A person who has the ability to walk on level surfaces and to negotiate stairs and ramps independent of human assistance or supervision is considered ambulatory.

Applicant

An applicant is an individual who has applied to receive benefits, by completing the state prescribed form and applying to a district official either directly or by a representative, and for whom a decision is pending as to whether or not the individual is eligible to receive assistance.

Application

Application is an action by which a person indicates in writing on the state-prescribed form a desire to receive assistance and/or care or to have his/her eligibility considered by a district official.

Application Turnaround Document (APP-TAD)

The APP-TAD is the full data entry document which is used at the time of application to

determine eligibility for Public Assistance and/or SNAP.

Appraisal Letter (in the context of Maintenance in Lieu of Rent – MLR)

An appraisal letter is a statement from a qualified agency on the market value of office space in the area.

Appropriation

An appropriation is an authorization for administrators to incur on behalf of the governmental unit liabilities for goods, services, or facilities to be used for purposes specified in the statute, in amounts not in excess of those specified for each purpose.

Arrearages

Arrearages are unpaid child support for past periods owed by a parent who is obligated, under court order, to pay.

Assessment/Employability Development Planning

Client's skills are evaluated prior to any specific employment activity.

Asset

An asset is an item of value that is owned.

Asset Released

When the asset is redeemed by the recipient under provisions of Section 106 of the New York State Social Services Law (SSL) by payment of all assistance granted and any expenses for repairs and taxes on the property, it is then referred to as released.

Assigned Asset Register Card

An assigned asset register card is a record of each recipient who has assigned real or personal property or rights to real or personal property to the public welfare official for the recovery of burial and assistance costs.

Assigned Assets

Assigned assets are all recipient-owned real or personal property which has been deeded, mortgaged, assigned or otherwise turned over to the public welfare official for the recovery of burial and assistance costs.

Assistance

Assistance for federal purposes consists of any payment or benefit designed to meet ongoing basic needs - food, clothing, shelter, utilities, household goods, personal care items, and general incidental expenses. Assistance also includes supportive services such as transportation or childcare provided to unemployed recipients who need the services in order to participate in other work activities such as job search, community services, education, training or respite care. Assistance paid to an FA or Non-Cash SNA/FP recipient is counted toward the 60-month TANF time limit. Assistance counts toward the support offset. Payment types defined as assistance, when paid to a trackable person in a trackable case type (FA, Cash SNA, Non-Cash SNA/FP) will trigger time limit counts, be reported to DHHS as assistance, and be counted toward the support offset.

Audit Exception

An audit exception is a proposed adjustment by the responsible audit agency to any expenditures claimed by a governmental unit.

Auditing

Auditing refers to the systematic process of objectively obtaining and evaluating evidence regarding assertions about economic actions and events to ascertain the degree of correspondence between those assertions and established criteria and communicating the results to interested users.

Audit Procedures

Audit procedures are the methods and techniques used by the auditor in the conduct of the examination.

Authorization

There are two categories of authorizations:

1. Non-services authorization - is used to authorize recurring assistance (cash grants, vouchers, SNAP benefits, or medical assistance), emergency assistance, interim or “once only” assistance, changes of grants, suspension of assistance, discontinuance of assistance, transmission of changes in identification information such as a name, address and family composition and transmission of changing eligibility information such as date of death and limitations on assistance.
2. Services authorization – is used to authorize Purchase of Services (POS) for Child Care, Foster Care, Adoption, Institutional Care, Protective and Preventive Care, changes in individual demographic data such as the addition or deletion of an individual from the case, and change of address, changes in eligibility due to changes in income data, changes in Purchase of Services, deletion of completed or non-received services and addition of any new service, discontinuation of Services, changes in Direct Services such as the actual service provided and the goal status of the primary recipient, and reauthorization at Recertification - every six months and whenever factors change which may affect eligibility.

Automated Budgeting And Eligibility Logic (ABEL)

ABEL, a subsystem of the Welfare Management System, is designed to help county workers in completing Public Assistance and SNAP budget calculations.

Automated Claiming System (ACS)

The ACS performs mathematical calculations using the “prime” expenditure data entered by the district accounting staff to determine federal, state and local share and related statistical information for the major claim

packages, RF-2, RF-2A, RF-3MH, RF-3ST, RF-6REF, RF-8, RF-9. The completed ACS claims are transmitted to OTDA Finance for settlement purposes.

Automated Support Collection Unit (ASCU)

ASCU is a data processing system that monitors and controls the accounting and disbursement functions of the local Support Collection Unit.

Available Income

Income which may be used to reduce or eliminate an individual's need for public assistance is considered available.

- B -

Bad Debt and Charity Pool

This pool helps to offset the costs of bad debt and charity care, aid hospitals suffering severe fiscal hardships because of insufficient resources to cover financial losses, and assist hospitals severely negatively impacted by the inclusion of Medicare in the state’s prospective reimbursement system and by shift in payer liability.

Basis of Accounting

The basis of accounting is the type of accounting system an organization adopts for recording their financial transactions.

Bed Capacity

Bed capacity refers to the number of resident accommodations which a facility can provide.

Benefit Issuance and Control Subsystem (BICS)

BICS is the state’s automated payment and issuance system driven by Welfare Management System (WMS) input.

BICS Child Care Roster

This report is produced by BICS and identifies Purchase of Services (POS) lines listed on the

services authorization (LDSS-2970) to initiate payments to vendors for childcare services provided.

Block Grant

A block grant is the total amount of federal funds available for Title XX, TANF, Child Care or HEAP services.

Bottom Line Adjustment

This refers to the upward or downward adjustments made on the notice of claim settlement which impact the amount a district paid.

Bridge

The Bridge program provides welfare-to-work activities and services to TANF recipients through a network of institutions of the State University of New York (SUNY) comprised primarily of Educational Opportunity Centers (EOCs) and community colleges.

Budget Deficit

Budget deficit is the amount by which an applicant's or a recipient's needs exceed his or her income.

Budget Month

With respect to retrospective budgeting, this is the month two months prior to the payment month. This is the calendar month from which income and circumstances are used to compute a household's Public Assistance grant to be issued in the corresponding payment month two months later. It is also the calendar month for which a recipient completes a monthly report form.

Budget Surplus

Budget surplus refers to the amount by which an applicant's or recipient's income exceeds his/her needs.

Budgeting

Budgeting is the process by which the district determines:

1. an applicant's/recipient's financial eligibility for Public Assistance, and
2. the amount of his public assistance grant.

Bureau of Refugee and Immigrant Assistance (BRIA)

BRIA is OTDA's office responsible for programs that serve refugees, immigrants, unaccompanied refugee and entrant minors, human trafficking victims, and repatriated US citizens (Formerly the Bureau of Refugee and Immigration Affairs and the Office of Refugee and Immigrant Services).

Burial Costs

Burial costs includes all reasonable expenditures incidental to the proper burial of a deceased, indigent person, including such items as the purchase of plot, clothing, transportation of the body to place of burial, mortician service, and preparation and closing of the grave.

- C -

Calendar Fiscal Year (CFY)

The Calendar Fiscal Year refers to the annual time period used to track/report spending and collection of revenue. The CFY runs January 1 to December 31.

Calendar Quarter

Calendar quarter refers to the period of three consecutive months ending on June 30, June 30, September 30, or December 31.

Capped

An upper limit; a ceiling.

Cancellation Abstract

This is the second part of the cancellation roll. It identifies by Appropriation Account the amount of monies to be replenished into each

account. The amount will be the same as the original funding unless the payment was cancelled as a prior year refund, or the payment was modified through accounts adjustments as a correction. The report should be signed, dated and sent to the Fiscal Officer along with the cancellation roll and cancelled checks. Two copies of the report should be produced. One is retained in Accounting and the other forwarded to the County Fiscal Officer.

Case Composite Roll

A Case Composite Roll is a detailed listing of the case expenditures which are being claimed for the month, grouped according to reimbursement item. The composite summary of the listings is produced with the composite roll.

Case Count

Case count consists of the number of people in the household who are applying for or receiving public assistance, plus any non-applying, legally responsible relative with income sufficient to meet their needs.

Case Record

A case record includes all written material concerning an applicant or recipient, including the application form, the case history, budget and authorization forms, medical, resource and financial records.

Cash Grant (CG)

A direct cash payment to the client is called a cash grant.

Center for Child Well-Being (CCWB)

Now known as [Child Support Services \(CSS\)](#).

Center for Employment and Economic Supports (CEES)

Now known as [Employment and Income Support Programs \(EISP\)](#).

Centers for Medicare and Medicaid Services (CMS)

CMS is the federal agency responsible for oversight of the Medicaid Program. Formerly referred to as the Health Care Finance Administration.

Central Office Cost Allocation Plan (COCAP)

COCAP is a state administration cost allocation plan developed yearly by the state and approved by the federal government. The plan supports the allocation of administrative costs to federal, state and local programs.

Funding is provided based on the level of administrative effort devoted to specific functions that are federally reimbursable. Cost pools are established and expenditures are allocated to program areas based on methodologies that incorporate staffing levels, caseload, etc.

Central Services Costs

Indirect/administrative costs incurred by local governmental agencies in support of district operations are eligible for federal reimbursement, according to Office of Management and Budget Uniform Guidance. Such costs were previously referred to as "A-87" costs.

Certification Guide (LDSS-3570)

This guide is used for the collection of data needed to complete the APP-TAD.

Certified Day Care

Day Care must be certified when care is provided for three or more children away from their own home for less than 24 hours per day in a family home which is operated for such purpose, for compensation, or otherwise for more than five hours per week. A family day care provider may care for up to eight children at any one time if at least two of the children are of school age, the school-age children receive care primarily during non-school hours in accordance with the regulations of the New York State Office of Children and Family

Services (OCFS) and the authorized agency which certified the provider, or the department, has determined that the provider can adequately care for the additional children.

Charity Pool

A charity pool helps to offset the costs of bad debt and charity care, aid hospitals suffering severe fiscal hardships because of insufficient resources to cover financial losses, and assist hospitals severely negatively impacted by the inclusion of Medicare in the state's prospective reimbursement system and by shifts in payer liability.

Chart of Accounts

Chart of accounts refers to a systematic arrangement of accounts based upon a definite scheme.

Check Cancellation Roll

This report identifies by BICS category, cancelled checks that are within the selection dates specified through BICS Production Request #41. Two copies of the report should be produced. One is retained in Accounting for audit purposes and one sent to the Fiscal Officer along with the cancelled checks.

Check Control Report

The check control report identifies the range of check numbers used within the BPR month.

Child

The definition of child varies depending on the purposes for which the term is used:

1. SSI – For the purposes of evaluating income and resources in the SSI program, a child is a person who is:
 - a. Unmarried
 - b. Not the head of a household and
 - c. Either: under age 18 or under age 22 and a student, regularly attending an educational or vocational training institution in a course of study designed to prepare him or her for a paying job.

2. Public Assistance (PA and SNA) - A child is a person under 18 years of age or, if under age 19, a full-time student regularly attending a secondary school or in the equivalent level of vocational or technical training.
3. Emancipated minor – An emancipated minor, a person over 16 years of age who has completed his/her compulsory education, is living separate and apart from his family and is not in receipt of nor in need of foster care, is defined as an adult.
4. Filing Unit - For purposes of the "filing unit" provisions the following definitions shall apply:
 - a. Dependent Child - A child under 21 years of age living with parent(s) or other caretaker relative.
 - b. Minor Dependent Child - A dependent child who is under 18 years of age.
5. Legal Responsibility - For purposes of determining a parent's legal responsibility to support a child, a child is a person under the age of 21.
6. Other Programs - Other programs, such as services programs and federal benefit programs may use different definitions of child. Reference should be made to the rules and regulations governing the specific programs.

Child Assistance Program (CAP)

The CAP program, originally a demonstration program, is now available in any district that requests to participate in the program and receives OTDA approval. The CAP program provides a cash benefit and supportive services program designed to foster the federal and state welfare reform goals of work and self-sufficiency. Some of the key program features are an intensive case management component, an enhanced earnings disregard and potential Transitional Medicaid eligibility, and an eligibility threshold designed to reduce recidivism.

Child Support

Child support refers to the legal obligation of a non-custodial parent to contribute to the economic maintenance of his/her child or the payments under that obligation.

Child Support Collection Goals

SSL requires that a statewide child support collections goal be established, that a portion of the statewide goal be allocated to each district, and provides that penalties be assessed against any district failing to meet its goal.

Child Support Enforcement

Enforcement is the action of obtaining payment of a child support or medical support obligation through administrative or judicial means.

Child Support Enforcement Unit (CSEU)

CSEU is the unit within the district designated to provide child support enforcement program services to establish paternity and to establish, adjust, modify and enforce child support orders.

Child Support Management System (CSMS)

The CSMS refers to the information system operated by the CSS that the district CSEU's and SCU's use to manage their child support caseload. The system contains a number of automated features which facilitate referrals from public assistance units of cases which might qualify as IV-D cases, building and maintaining child support case files, and maintaining records of absent parents and putative fathers.

Child With Handicapping Condition

This is a person between the ages of 5 and 21 who has been identified by a Committee on Special Education through appropriate evaluation and assessment as having a disability arising from cognitive, emotional or physical factors, or any combination thereof,

which interferes with the child's ability to benefit from regular education.

Child Support Services (CSS)

CSS is OTDA's division and the single state agency designated to supervise the administration of the State's child support enforcement program. The state CSS ensures that all federal and state requirements are being carried out by district child support enforcement programs by performing functions including: analyzing district performance, providing technical assistance and training, providing centralized services, operating the statewide computer system, issuing policy and procedures and administering program funding. This division is formerly known as the [Center for Child Well-Being \(CCWB\)](#).

Child Support Standards Act

This law governs the determination of child support obligations: provides for the application of percentages to a parent's income. (For example: 17% of gross income for one child, 25% of gross income for two children, 29% of gross income for three children, 31% of gross income for four children, and no less than 35% of gross income for five or more children).

Child Welfare Foster Care (CWFC)

CWFC refers to foster care that is provided to foster children who are non-Title IV-E eligible, but are eligible for child welfare services.

Claim

A claim is an automated or manual submission of district expenditure information to the state for federal or state reimbursement. Expenditure information is reported on reimbursement claim forms.

Claims Against Household

This report summarizes the type of SNAP claims according to the following breakdown: collected, the amounts collected during the

month, and the form in which the collection was made.

Claims Control

Districts are required to maintain a claims register to track (or control) submitted claims, advances received, settlements, and adjustments made to those claims and settlements.

Claims Detail Report (CDR)

The CDR provides the actual cost to the Medicaid Program (Service plus Pools) for a claim.

Claims Register

Districts are required to maintain a claims register, a tool for keeping an accurate balance in the A-400 account, to track submitted claims, advances received, settlements, and adjustments made to those claims and settlements.

Clean Copy Authorization

A clean copy authorization is a resource document used to determine which applicants, if any, have a current or prior record of applying for or receiving assistance or care. (See also "Dirty Copy Authorization.")

Clearance Report

This is a resource document used to determine which applicants, if any, have a current or prior record of applying for or receiving assistance or care.

Close to Home (CTH)

CTH provides for the placement of NYC adjudicated youth into the custody of NYC Administration for Children's Services. The goal of CTH is improved outcomes for children and this is predicated on their placement closer to their home communities in NYC.

Collection Roll

The collection roll lists child support collections by individual account for a monthly

period. A roll is produced for each category: FA/IV-D, Non-FA/IV-D, and Non-IV-D.

Committee On Special Education (CSE)

This committee evaluates and recommends the appropriate educational services for children thought to be educationally handicapped,

Common Application Form (LDSS-2921)

The LDSS-2921 is completed when a client applies for Public Assistance, Medical Assistance and/or SNAP benefits.

Community Service

A community service program is designed by the district to address recipient and district needs while providing a service or usefulness to the community. Persons in households without dependent children who are providing care for a member of the household with a verified mental or physical impairment are considered as engaged in community service.

Composite Summary

The Benefits Issuance Control System (BICS) generates composite rolls and summaries for each claiming schedule (Schedules A, C, G, etc.) reporting expenditures made during the month. The report breaks the totals down into line items (for example: FA-FNP, SNA-FNP MOE) which relate to a line on the claiming schedule (Schedule A, C, G, etc). The schedules are electronically submitted to OTDA Finance each month.

Once the composite is balanced to the daily payment rolls, it becomes an important document of the claim reports. Any transactions regarding payments that were manually transacted outside of BICS (off-line) should be added to (or subtracted from) the totals to be cleared. The composite report should be retained for six years.

Computer Output to Laser Disk (COLD)

COLD is an advanced electronic report management system. Mainframe computer-generated reports are automatically

processed, indexed, compressed, stored and made available on the network. Multiple users can gain simultaneous access.

Congregate Care Facilities

Congregate Care Facilities are non-medical residential facilities that provide care to individuals who are unable to live independently but do not need the type and degree of care provided in nursing homes or other comparable residential medical facilities.

Connections

The Connections Project is a statewide effort providing OCFS, districts and voluntary agencies with a uniform system to improve the quality and consistency of services to children and their families. The project automates Child Welfare record keeping and service delivery, provides case management support for direct caseworkers and decision-making support tools for managers, as well as allows appropriate access to client information for staff across New York State.

Conservator

An individual or, if no individual is willing, the district Commissioner appointed to manage the personal and financial well being of a person incapable of managing their person or property due to impairment or age.

Cost Allocation Plan (CAP)

A Cost Allocation Plan is a set of written procedures designed to meet the financial and management needs of a district. The financial need is to identify and allocate total salary, non-salary and indirect administrative costs of benefiting programs and ensure the proper claiming of federal and state reimbursement. Managers rely on cost allocation information to make informed decisions, establish policies, set goals, check progress, determine improvements, and control the growth and direction of the programs.

Countable Income

Countable income is net income which can be used in determining eligibility or degree of need for public assistance.

Court Ordered Retroactive Payment

This payment can be either a retroactive payment the state makes to an assistance recipient or an individual under a federal or state court order, or a retroactive payment made by HHS under a federal court order.

Custodial Parent (CP)

The custodial parent is the person with legal and primary custody as granted by valid agreement between the parties or by court order or decree and with whom the child lives. This person may be a parent, other relative or someone else.

CWR160A - Retroactive Adjustment Share Report

The CWR160A shows any retroactive adjustment to the established MMIS rates for the providers listed.

CWR260G - Weekly Payment Summary

The CWR260G breaks down the MA reimbursable expenditures into vendor type; the approved number of claims and payments for those claims, adjustments of voids, and the net total of claims and net payments for those claims.

CWR596A - Weekly Shares Report

The CWR596A provides management with a concise summary of the medical assistance program's financial status for evaluating expenditures and budget data, monitoring expenditures and yielding data which is helpful for future budgeting.

- D -**Day Care Attendance Form**

The must be submitted to accounting by the Day Care Center to support its billing for day care services.

Day Care Services

Day Care Services refers to the service of caring for children, generally for working families.

Department of Family Assistance (DFA)

The New York State DFA encompasses two agencies: OTDA and OCFS.

Department Of Health And Human Services (DHHS)

DHHS is the federal agency which oversees the TANF program and the associated TANF Block Grant, and the Title IV-D (Child Support) and Title IV-E (Foster Care) programs.

Department Of Health (DOH)

The New York State Department of Health is the state agency that protects and promotes the health of New Yorkers through prevention, science and the assurance of quality health care delivery.

Department of Labor (DOL)

The New York State Department of Labor (DOL) is the state agency responsible for the administration of job preparation and placement activities, administration of the unemployment insurance program, and enforcement of the State Labor Law. Work preparation and placement programs administered by DOL include programs authorized by the Workforce Investment Act including services for adults, dislocated workers, youth and veterans. DOL also provides labor market data for use by business leaders and other decision makers.

Depreciation

Depreciation is the accounting process of allocating against periodic revenue the periodic expiration of the cost of tangible property, plant and equipment.

Direct Expenses

Expenses that are clearly identifiable with a program area are considered direct expenses.

Direct Payment Abstract

The direct payment abstract shows the appropriation accounts for the amounts paid directly to cases.

Direct Payment Advisory Report

This report lists those cases which have the required data for check generation, but have insufficient or inappropriate data for the normal BICS processing.

Direct Payment Check Register

The check register is a print-out listing all checks produced, in check number order.

Direct Payment Lines

A direct payment line is the amount authorized through the Welfare Management System to be paid directly to the case.

Direct Payment Roll For BICS Districts

This is a print-out listing cases receiving benefits during a particular direct payment run.

Dirty Copy Authorization

The Authorization Change Form with the handwritten changes is considered dirty. (See also "Clean Copy Authorization.")

Disregard Payment

Now known as [Pass-Through Payment](#).

Disregard Special Payment Roll from BICS

This roll is a print-out listing cases receiving a disregard payment during a particular month.

Diversion Payment

A diversion payment is a non-recurring, short-term payment made directly in cash or indirectly through voucher or other means, to deal with a specific crisis situation or episode of immediate need, with the expectation that such diversion of the crisis will enable the client to avoid the need for ongoing public assistance.

Division of the Budget (DOB)

The DOB is the Governor's primary instrument of financial planning and management.

Division of Budget, Finance and Data Management (DBFDM)

The Division of Budget Finance and Data Management is comprised of three bureaus within OTDA. The Bureau of Budget Management is responsible for developing OTDA's annual budget and monitoring expenses.

The Bureau of Data Management publishes official statistics and special analyses concerning Welfare Reform, agency expenditures, program participation, policy effectiveness and client demographics. Budget Management and Data Management oversee the department-wide development of its annual budget proposals, produce budget submission documents, maintain several special purpose databases, design and supervise research conducted by outside contractors, monitor key measures of district performance, and analyze published data from state and federal agencies and research organizations.

The Bureau of Financial Services is responsible for establishing fiscal policies for districts and other state agencies administering OTDA programs, for providing appropriate federal and/or state reimbursement to districts and other state agencies, for developing cost allocation plans for districts to follow, for providing technical assistance to districts on fiscal policies and procedures, for filing federal financial reports to the respective federal agencies, for

overseeing the Intake/Case Management Random Moment Study (RMS), and for processing the financial transactions needed to meet OTDA's ongoing operational needs.

Division of Cost Allocation (DCA)

The DCA is a unit of the federal Department of Health and Human Services that reviews and approves New York State's cost allocation plans for central office, the upstate districts and New York City administrative costs.

Division of Disability Determination (DDD)

DDD is OTDA's Division that makes medical determinations on the claims of those persons who file for the Social Security Administration's Disability Insurance and Supplemental Security Income Disability programs.

Division of Employment and Transitional Supports (DETS)

Now known as the [Employment and Income Support Programs \(EISP\)](#).

Domestic Violence Services

Domestic Violence services involve identifying, assessing, providing and evaluating services to wives, husbands or persons living together, with or without children, to resolve the problems leading to violence, or to establish themselves independently, if necessary, to avoid violence.

Donated/In-Kind Contributions

Goods, services or cash donated to the district are referred to as donated or in-kind contributions.

Drug and Alcohol (D/A) Screening and Assessment

All adults and heads of household applying for public assistance are screened for drug and alcohol abuse. A positive screening results in an assessment of the individual by a certified drug/alcohol counselor. If a treatment program is indicated as a result of the assessment, the individual is referred to the appropriate

credentialed substance abuse treatment program. In Medicaid, the D/A requirements apply to the Singles/Childless Couples category only.

Duplicate Payment Lists

The Duplicate Payment Report identifies all cases that received two or more checks with the same payment type during the check run. Accounting should determine from Public Assistance or Services (depending on which unit wrote the payment line) if the payment is correct before it is released. Once the report has been reviewed and any necessary action taken, it doesn't need to be retained.

- E -

Earned Income Disregards (EID)

Earned income disregards are the allowable deductions and exclusions subtracted from the gross earnings. The resulting amount, or net income, is applied against the household's need. EIDs vary in amount and type, depending on category of the applicant and the program applied for.

Earned Income Tax Credit (EITC)

EITC is a refundable tax credit to which families with dependent children and limited incomes may be entitled on their income tax returns. Also referred to as Earned Income Credit.

Edit Checks

Edit checks are the systematic application of program standards which enforce and validate categorical and financial policies and regulations.

Education and Training Voucher (ETV)

The Education and Training Voucher program is designed to help youth aging out of foster care make the transition to self-sufficiency and receive the education, training and services necessary to obtain employment.

Electronic Benefits Transfer (EBT)

EBT refers to the debit card method whereby a recipient can access SNAP benefits, Family Assistance, Safety Net Assistance cash benefits and other benefits.

Electronic Funds Transfer

This is a transfer of money from one bank account to another or to a local Child Support Enforcement agency by electronic means.

Eligibility

Eligibility is a determination as to whether an individual meets defined criteria which entitle him or her to assistance under a specific program. In most assistance programs, there are two types of eligibility - financial eligibility and categorical eligibility. An applicant must meet both sets of eligibility criteria before being granted assistance.

Categorical Eligibility is the determination as to whether an individual is a member of the class of individuals whose needs are to be served under a specific assistance program.

Financial Eligibility is the determination as to whether an individual may be considered needy under a specific assistance program.

Emancipated Minor

An emancipated minor is a person over 16 years of age who has completed his compulsory education, who is living separate and apart from his or her family and is not in receipt of or in need of foster care.

Emergency Assistance for Adults (EAA)

EAA is the public assistance program that provides financial assistance to meet emergency needs of adults who are eligible for SSI. This program does not include assistance for medical care. When the person is in receipt of SSI, s/he receives Medicaid based on the receipt of SSI. If the individual is not in receipt of SSI, s/he must make a separate application to receive Medicaid.

Emergency Assistance to Families (EAF)

EAF provides assistance for families with children to deal with crisis situations threatening the family and meet emergent needs resulting from a sudden occurrence or set of circumstances demanding immediate attention. This program does not include assistance for medical care. The applicant must make a separate application to receive Medicaid.

Emergency Safety Net Assistance (ESNA)

ESNA is a public assistance program that provides financial assistance to meet emergency needs of adults without minor children. This program does not include assistance for medical care. The applicant must make a separate application to receive Medicaid.

Emergency Shelter Grants Program (ESGP)

The purpose of the ESGP is to help improve the quality and quantity of emergency shelters for the homeless, help meet the cost of operating such shelters, provide essential social services to the homeless and avoid an initial occurrence of homelessness through the provision of preventive services.

Employment and Income Support Programs (EISP)

EISP is OTDA's center responsible for the development, implementation and monitoring of policies and procedures for employment and advancement services, HEAP, PA, SNAP, SSI, and SSI State Supplement Program which is provided to families and individuals in order to help them attain self-sufficiency. This center is formerly known as the [Center for Employment and Economic Supports \(CEES\)](#).

Employment Readiness Training

This employment training consists of group classroom training in the basic skills necessary to obtain and retain employment such as grooming, interviewing techniques, resume preparation, etc., including formal

sessions that are intended to provide recipients with the skills necessary to conduct a job search.

Employment Related Training

Employment related training refers to group workshops held to prepare participants on how to approach an independent job search.

Employment Services

Employment services are activities intended to help an individual obtain or retain a job. Such services include, but are not limited to, employment assessment, employment readiness training, job placement and development, work activity assignments, education, training, and case management.

Encumbrance

Encumbrance refers to an accounting control to record the amount of goods or services chargeable against the appropriations, that have been ordered, but not yet received.

Enterprise Funds

The term Enterprise Funds refers to a self-balancing set of accounts used to record the economic activities for governmental agencies which operate very much like private businesses.

Escheat

Reversion of property to the state in the absence of legal heirs or claimants.

Essential Person

An essential person is an individual who qualifies for FA because he/she is essential for the well being of case members. It is also a term used to indicate an SSI essential person.

Expenditures - Accrued

Expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term liabilities, which should be recognized when due.

- F -**Fair Hearing**

Fair Hearing is the formal procedure, provided by the Office of Administrative Hearings, by which an applicant or recipient may dispute a determination made by a district, or a review by OTDA of a decision made by a district. Fair Hearing also refers to the procedure by which inter-jurisdictional disputes are resolved between districts. The decision rendered as a result of a fair hearing is binding on all parties involved unless over-ruled through the judicial process.

Family Assistance (FA)

FA provides cash assistance to eligible needy families that include a minor child living with a parent(s) or caretaker relative. It is operated under the federal TANF rules and is funded with federal money. Under FA, eligible adults are limited to receiving benefits for a total of 60 months in their lifetime, including months of TANF-funded assistance granted in other states. Once this limit is reached, that adult and all members of his or her household are ineligible to receive any more FA benefits. FA recipients receive Medicaid under the categorical group Low Income Families (LIF). FA and LIF financial eligibility is generally equivalent. There is no time limit for Medicaid.

Family Planning

Family planning services enable individuals to plan their families in accordance with their wishes to limit family size, space their children, correct infertility or prevent or reduce the incidence of unwanted pregnancies by arranging for and providing social and educational services as well as medical services.

Family Violence Option (FVO)

The PRWORA option that allows states to address the safety needs of domestic violence (DV) victims and their children within New York's TANF State plan.

Federal Fiscal Year (FFY)

The FFY is the annual time period used to track/report federal spending and collection of revenue for budget purposes. The federal fiscal year runs October 1 to September 30 each year.

Federal Income Tax Refund Offset Program

A program under the U.S. Department of Treasury and the Federal Office of Child Support Enforcement which makes available to State CSE Agencies a route for securing the tax refund of parents who have been certified as owing substantial amounts of child support.

Federal Open-Ended Funding

Unlimited federal funding available for a program or service. Such funds existed for the Aid to Dependent Children program.

Federal Parent Locator Service (FPLS)

FPLS is a service operated by the Federal Office of Child Support Enforcement to help the states locate parents to obtain child support payments. It is also used in cases of parental kidnapping related to custody and visitation determinations. FPLS obtains address and employer information from federal agencies.

Federal Poverty Level for Title XX Under 200%

The U.S. Department of Health and Human Services (HHS) annually issues Federal Poverty Level (FPL) Guidelines. These guidelines serve as one of the indicators for determining Flexible Funds for Family Services (FFFS) eligibility.

A client whose income is under 200% of the FPL is eligible for FFFS funding. FFFS funding may be provided for non Title XX eligible services such as Child Preventive Services, Child Protective Services, Adoption Services, Adult Protective Services, Day Care Services, and Domestic Violence Services.

FFFS funds may also be combined with regular Title XX funds (according to the FFFS plan). These additional Title XX funds are available for Title XX clients whose income is under 200% of the FPL. All Title XX Rules apply to these funds.

Federally-Assisted Foster Care

Federally-assisted foster care is a program, funded in part by the federal government, under which a child is raised in a household by someone other than his or her own parent. The federal funds are provided through Title IV-E of the Social Security Act.

Federally Non-participating (FNP) Employment

This program assists clients in becoming self-sufficient by providing employment-related activities and supportive services that are funded by state and/or local dollars.

Federally Participating (FP)

A federally participating program is a local share program or administrative expense that is reimbursed with a federal share.

Fee

A fee is a payment made by a recipient of services to defray in whole or in part the cost of the services.

File Maintenance Advisory Report

This Benefits Issuance Control System (BICS) report compares the incoming WMS payment lines to the information that exists on the BICS database. If there are any discrepancies between new information and existing information, or if the pay line appears to be duplicate, this report will be available for printing to list such discrepancies. This report should be retained for six months. Workers should investigate advisories and take appropriate action.

Financial Management Plans

These plans are instigated, when necessary, between district staff and clients, usually elderly or impaired adults, to provide assistance in managing clients' personal finances. It is important that the least restrictive method be used and, to the extent possible, the recipient should be involved in the process of deciding how to deal with the problem.

Financial Participation (Federal, State Or Local)

This term refers to the federal, state or local share of program cost of the social services programs.

Financial Statements

Financial statements and related footnotes are reports that claim to show financial position at a point in time, changes in financial position which relate to a period of time, or changes in owners' equity, or which make statements of income or retained earnings.

Financially Distressed Pool

This pool helps to offset the costs of bad debt and charity care, aid hospitals suffering severe fiscal hardships because of insufficient resources to cover financial losses, and assist hospitals severely negatively impacted by the inclusion of Medicare in the state's prospective reimbursement system and by shifts in payer liability.

Flexible Fund for Family Services (FFFS)

The Flexible Fund for Family Services (FFFS), enacted in the 2005-06 State Fiscal Year budget, provides funding for nearly all TANF programs administered by the districts. FFFS allows districts to allocate federal funds in light of locally identified service needs and to determine the manner and amounts of funding distributions which will best respond to those needs.

Food Assistance Program (FAP)

FAP no longer exists as of October 1, 2005.

Food Stamp Program (FS)

As of October 1, 2008, SNAP is the name for the federal Food Stamp Program. SNAP is a federally funded program with the purpose of reducing hunger and malnutrition by supplementing the food purchasing power of eligible low income individuals.

Food Stamp Employment And Training Program (FSET)

The FSET program provides work preparation and support services to SNAP work registrants and is integrated with work programs serving recipients of TANF and Safety Net Assistance. The program ensures that able-bodied SNAP recipients are involved in meaningful work-related activities that eventually lead to unsubsidized employment and a decrease in dependency upon assistance programs. As of October 1, 2008, Supplemental Nutrition Assistance Program Employment & Training (SNAP E&T) is the name for this program.

Food Stamp Nutrition Education Program (FSNEP)

This is a federally funded program available in certain areas of the state. Effective with their FY 2009.1 Guidance, FSNE is referred to as SNAP-Ed. The goal of SNAP-Ed is to provide educational programs that increase, within a limited budget, the likelihood of all SNAP recipients making healthy food choices. The objectives of this NYS DOH administered program include food security, food safety, food resource management, and improvement of overall diet quality.

Formula Grant Program

Formula grant programs are non-competitive awards based on a predetermined formula. These programs are sometimes referred to as state-administered programs.

Foster Boarding Home

A foster boarding home is a residence owned, leased, or otherwise under the control of a single person or family who has been certified

or approved by an authorized agency to care for not more than six children, is used by a local probation department, the Office of Mental Health or OCFS to care for children and such person or family receives payment from the agency for the care of such children.

Foster Care

Foster care refers to the activities and functions provided for the care of a child away from his or her home, 24 hours per day in a foster family free home of a duly certified and approved foster family boarding home or a duly certified group home, agency boarding home, child care institution, health care facility or any combination thereof.

Fund

A fund is a fiscal and accounting entity with self-balancing accounts recording resources, liabilities and equity.

- G -

Garnished Wages

Income from work activity that has been attached through legal action to guarantee payment of a debt is referred to as garnished wages. The amount withheld usually represents a percentage of salary or wages.

Garnishment

Garnishment is the legal proceeding under which part of a person's wages and/or assets is withheld for payment of a debt.

General Fund

A general fund is the principal fund of the county. It includes all operations not required to be recorded in other funds.

General Ledger

The general ledger contains the control accounts for all assets, liabilities, owner's equity, revenue expenses, gains, and losses. The control accounts usually reflect summary information from subsidiary ledgers. Each

subsidiary ledger has a related control account in the general ledger. However, each control account does not necessarily have a subsidiary ledger, especially if the transactions for a control account are not numerous.

Genetic Testing

Genetic testing refers to the analysis of inherited factors (usually by blood or tissue test) of mother, child, and all father, which can help to prove or disprove that a particular man fathered a particular child.

General Information System (GIS) Messages

These messages, in memo form, are issued by OTDA, OCFS and DOH to the districts and provide guidance or information on state and district issues.

Grant Diversion

Grant diversion is the use of funds that would otherwise be used to provide a public assistance grant to a household to pay an employer for hiring the public assistance recipient. Grant diversion is one method of funding a subsidized employment position.

Gross Expenditures

Gross expenditures consist of the total of federal, state and/or local spending for a program.

Gross Income Test

As a condition of PA eligibility, a household's total gross income, before application of any disregards or exclusions, cannot exceed 185% of the standard of need for a family of the same size.

Gross Wages

Gross wages equal the total earned income before applicable income exclusions and disregards have been subtracted.

Group Home

A group home is a family type home for the care and maintenance of not less than seven and not more than 12 children, who are at least five years of age, operated by an authorized agency, in quarters or premises owned, leased or otherwise under the control of such agency, except that such minimum age shall not be applicable to siblings placed in the same facility, nor to children whose mother is placed in the same facility.

Guardian

The term guardian refers to an individual other than a parent who is legally responsible for a child.

Guardian Of The Mentally Disabled

This guardian may be a court-approved parent, relative or interested person who is responsible for the personal and financial well-being of those functionally incapable of managing their person or property due to permanent mental impairment.

- H -

Health Care Finance Administration (HCFA)

Now known as the Centers for Medicare and Medicaid Services (CMS) effective July 1, 2001. See glossary entry for CMS.

Health Related Facility

A health related facility is an institution furnishing, on a regular basis, health related care and services to individuals who do not require the degree of care and treatment which a hospital or skilled nursing facility is designated to provide, but who, because of their mental or physical condition, require care and services (beyond the level of room and board) which can be made available to them through institutional facilities.

Heretofore/Hereafter Language

This language is used in the Department of Family Assistance appropriation bill which generally reads *“for payment of aid heretofore accrued or hereafter to accrue to municipalities”* and indicates that the appropriation may be used for prior year, current year, or future year (provided a re-appropriation keeps the appropriation alive) expenditures for that program.

Home Day Care

Home Day Care is care which is provided to a child(ren) in his/her own home.

Home Energy Assistance (HEA) Detail Report

The HEA detail report lists those cases which have received benefits under New York Home Energy Assistance grants computed in the ABEL budget.

Home Energy Assistance Program (HEAP)

HEAP is a DTA federally funded program that provides emergency and non-emergency energy assistance.

Home Energy Assistance Program (HEAP) Advisory Report

The HEAP advisory report is a list of cases for which eligibility for additional reimbursement under HEAP cannot be determined.

Home Energy Summary Report

The Home Energy summary report identifies the amount of monies for the cases which are eligible for additional reimbursement for Home Energy Assistance.

Home Energy Vendor

A home energy vendor is an individual or entity selling electricity, natural gas, oil, wood, coal, propane, kerosene or any other fuel used for residential heating.

Home Health Aides

Home health aides are individuals who have successfully completed an approved basic training program, and who provide personal care under the supervision of a registered professional nurse from a certified home health agency, and/or when the aide carries out procedures as an extension of physical, speech or occupational therapy, under the direction of the appropriate agency professional therapist.

Home Management Services

Home management services are formal or informal instruction and training in management of household budgets, maintenance and care of the home, preparation of food, nutrition, consumer education, child rearing and health maintenance.

Home Relief (HR)

Home Relief was the state and locally funded cash assistance program that existed before the Welfare Reform Act was implemented. It provided benefits to eligible needy single and childless couples. This program was replaced by the Safety Net Assistance program.

Homeless Housing and Assistance Program (HHAP)

The HHAP, administered by the Bureau of Housing Services (BHS), provides capital grants and loans to not-for-profit corporations, charitable and religious organizations, municipalities and public corporations to acquire, construct or rehabilitate housing for persons who are undomiciled and are unable to secure adequate housing without special assistance.

Homelessness Intervention Program (HIP)

Now known as the [Solution to End Homelessness Program \(STEHP\)](#).

Homeless Person(s)

A person(s) who is undomiciled or who is residing in some type of temporary

accommodation such as a hotel or shelter is considered homeless.

Hospital Financial Relief Legislation

The hospital financial relief legislation established three “pools” from which hospitals can request, and if qualified, receive additional funds as a method of maintaining acceptable levels of inpatient care in New York State. Also, general hospitals are required to provide excess medical malpractice insurance for those doctors and dentists who have designated that hospital as their primary affiliate.

Household Count

See [PA Household](#) for definition.

Human Services Overburden Law

This law helps to alleviate the fiscal overburden caused by the inordinate growth in the cost of providing medical assistance to certain persons within the state.

- | -

Immigrant

An immigrant is an alien who has been admitted for permanent residence.

Incentive Payment

An incentive payment is an amount paid to the reporting county for the successful enforcement and collection of the child support payment of both FA and non-FA recipients.

Incidentals

Incidentals include items such as transportation, recreation, and cultural activities.

Independent Living Program (ILP)

This program provides enhanced services and supportive services to teenagers in Foster Care with a goal of Independent Living.

Indirect Expenses

Costs not directly identifiable with a program area are considered indirect expenses.

Indirect Payment Check Register

An indirect payment check register is a permanent accounting record for the district of the checks issued to vendors for that BICS run.

Indirect Payment Lines

These lines are amounts authorized to be paid to vendors on Screens 6 and 9 of the WMS non-services system and by Sections 6 and 9 of the WMS Non-Services Authorization (LDSS-3209). These payment lines generate vouchers and eventually indirect checks. Indirect services payment are authorized in the Purchase of Services section of the Services Authorization.

Indirect Payment Processing Subsystem (IPPS)

The Benefits Issuance Control System (BICS) indirect payment processing subsystem interprets pay line information and generates non-services vouchers, payments and associated rolls and reports for indirect payments.

Indirect Or Vouchered Payment

This is a payment which is made payable to someone other than the recipient for services provided on behalf of the recipient. The payment is usually made to the vendor through the voucher system.

Intake/Case Maintenance - Random Moment Study (I/CM-RMS)

The RMS works to determine proper allocation of administrative costs within the Intake/Case Maintenance (I/CM-RMS) function and the Services function (SRMS) in three ways:

- Measuring percentage of worker time to be allocated between federally funded and non-federally funded programs.

- Measuring percentage of activities to be shared among mutually benefiting programs.
- Measuring amount of activity (previously considered as administrative) which can now be considered exempt from administrative cost caps and/or counted as program cost.

Inter-district Jurisdictional Disputes

An inter-district jurisdictional dispute is a dispute occurring between districts over financial responsibility for an assistance case.

- J -

Jurisdiction

Legal authority which a court has over particular persons, certain types of cases, and in a defined geographical area.

Juvenile Delinquent/Persons in Need of Supervision (JD/PINS)

JD/PINS is the term which combines juvenile delinquents and persons in need of supervision. A juvenile delinquent is a child between the ages of 7 and 16 who has committed an act that would be a crime if the act were committed by an adult. A person in need of supervision is defined as a person under the age of 16 who fails to attend school, behaves in a way that is out of control, often disobeys parents, guardians, or other authorities, is in possession of marijuana, and/or runs away or stays out late. A child is not labeled PINS until attempts to resolve the problems have been made and have failed.

- L -

Legal Father

A legal father is the man who is recognized by law as the male parent.

Legal Guardian and Ward

These terms are used only if a blood relationship [including a blood relationship to

the child's adoptive parent(s)] does not exist between the individuals.

Legally Responsible Relative

A legally responsible relative is one who, by law, is responsible for the support and care of another person. Under the Medicaid program in New York State, spouses are responsible for each other and parents are responsible for their children under 21.

Liability

A liability is a probable future sacrifice of economic benefits arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Lien

A lien is a claim upon real or personal property to prevent sale or transfer of the property until a debt has been satisfied.

Liquidating

Liquidating is the apportioning of assets toward discharging the indebtedness after determining liabilities.

Local Administration Fund (LAF)

The LAF is no longer in use effective with the enacted SFY 2009-10 budget. Funding has been shifted from LAF to the Flexible Fund for Family Services (FFFS).

Local Data Feedback (LDF)

Information entered into WMS is fed overnight to a district's own data processing system through the Local Data Feedback transmission.

Local Data Feedback Report

This is a cumulative total of all cases and individuals registered by case type after the LDF process.

Lombardi Pool

The Lombardi Legislation created three pools (the Bad Debt Pool, the Charity Pool and the Financially Distressed Rate Pool) from which payments are made to alleviate some of the financial difficulties hospitals found themselves in due to economic factors and increases in medical malpractice insurance rates.

Long Term Home Health Care Program (LTHHCP)

LTHHCP is a coordinated plan of care and services provided at home to invalid, infirmed or disabled persons who are medically eligible for placement in a skilled nursing facility or health related facility.

Low Income Families (LIF)

A category consisting of families with children, children under 21 who are not living with a caretaker relative, applying caretaker relatives (includes adult cases only) and pregnant women. Most Family Assistance recipients will meet the LIF requirements.

Lump Sum Income

Lump sum income is the receipt of any substantial, non-recurring/windfall amount of money, such as inheritance, gift, accident settlement, etc.

- M -

Maintenance In Lieu Of Rent (MLR)

The cost of service in public buildings is reimbursable when these costs can be identified as the expense of maintaining the space suitable for continuous occupancy and is referred to as maintenance in lieu of rent.

Maintenance Of Effort (MOE)

The federally mandated level of spending that states are required to continue to provide to qualify for the receipt of federal funds. In New York State, this spending mandate is met

through a combination of state and locally funded expenditures.

TANF MOE:

The requirement is that spending must equal at least 80% of their base year expenditures (FFY 93-94). If the state achieves the required Work Participation Rates the requirement is that spending must at least equal 75% of base year spending.

MOE levels for NYS:

75% = \$1.718 Billion

80% = \$1.830 Billion

Child Care MOE:

To access New York State Child Care Block Grant (NYSCCBG) subsidy funds, districts must maintain local spending for child care services at a level established by the state in accordance with state statute. The MOE is calculated by totaling the district share of expenditures in federal fiscal year 1995 for child care services claimed under the following categories: State Low Income Day Care program and administrative costs; Transitional Child Care; At Risk Low Income Child Care, Child Care and Development Block Grant; Emergency Assistance to Families; and JOBS-related child care and employment-related child care. In addition, the MOE for districts participating in the Child Assistance Program (CAP) were adjusted to reflect the district share for federal fiscal year 1997 of CAP child care expenditures included in their NYSCCBG allocation.

Management And Administrative Reporting Subsystem (MARS)

This Department of Health subsystem of the Medicaid Management Information System (MMIS) provides management with timely and meaningful Medicaid information reflecting the key areas of program activity.

Manual Check Control Report

This three page report lists the manual checks that are 1) pre-registered but not yet authorized in WMS and 2) registered but not yet on the manual check roll.

Manual Check Direct Payment Roll

This report lists all manually-issued checks that are both preregistered and have a valid authorization. Also, it must be run to update the BICS database with check and claiming data for manual issuances. For any payment that was prepared off-line, a separate roll should be prepared and kept with the BICS produced Manual Check Direct Payment Roll.

Manual Check Issuance In LDF And BICS Districts

Manual checks are prepared by accounting from a handwritten or typed and signed authorization submitted to them. As an alternative, an on-line authorization printed after the information has been entered into WMS, but before it is processed through LDF edits may suffice as the basis for preparing a manual check.

Manual Check/Issued Summary

This summary is a two page report. Page one contains a listing of all the manual checks issued. Page two is a summary sheet that breaks down the manual checks into the different categories, total checks for each category and the total dollar amount for each of the categories.

Mass Reauthorization

Mass reauthorization is an automated function of ABEL which is activated when a common factor of the eligibility process impacts the eligibility or benefit level of cases in several districts.

Medicaid

Medicaid is a program to assist low income persons in attaining and paying for medical care. Districts, under the oversight of the Department of Health, Office of Medicaid Management, administer the program.

Medicaid Management Information System (MMIS)

MMIS is a computerized system designed to process Medicaid payments to Medicaid

providers at the State level. This system has been designed to verify the eligibility of the recipient of the medical services against the eligibility database before payment is issued. This system has also been designed to perform edits which exclude duplicate payments. This system entails edits which screen out billings for conflicting services or which are in excess of allowable rates or fees.

Medical Support

Any medical, dental, optical, prescription drug, health care services, or other health care benefits made available to a child through a legally responsible relative.

Medically Needy

An individual who is not eligible for, or in receipt of SSI or LIF, but who has insufficient income and/or resources to meet the cost of his/her necessary medical and remedial care and services as determined by state standards is described as medically needy. Such applicants/recipients must meet the categorical requirements for SSI or ADC.

Mental Hygiene Releasee

Mental Hygiene Releasee refers to an eligible person who has been a patient in a State Office of Mental Health facility for a continuous period of five or more years, who has been discharged, released or conditionally released from the facility, or who has been discharged from conditional release, and, at the time of release, who is in need of Family Assistance, Safety Net Assistance, Medical Assistance or Services.

Mentally Disabled

Any New York State resident who is eligible for federally approved categories of Medical Assistance is to be considered a member of the population of mentally disabled for whom the state will reimburse districts percent of the otherwise local share of Medicaid expenses as covered by Section 54-i of the State Finance Law ("Human Services Overburden"),

if such resident falls within one or more of the following categories:

1. Any individual who is residing in a Residential Treatment Facility certified by the New York State Office of Mental Health or in an Intermediate Care Facility for the developmentally disabled certified by the New York State Office for People With Developmental Disabilities (OPWDD).
2. Any individual who has been discharged from a New York State Office of Mental Health psychiatric center or a New York OPWDD developmental center from April 1, 1971 to December 31, 1982 and has 90 or more cumulative days of inpatient treatment.
3. Any individual who is a chronic client in community based facility as certified by the New York State Office of Mental Health or the OPWDD. This category includes individuals who have at least 45 visits in any calendar quarter during 1983 in day or continuing treatment programs (including Subchapter A), or who have received services in certified community residences, or who are residents of schools certified by OPWDD, or who are inpatients of Flower Hospital.

Microfiche

Microfiche is a high density file storage and retrieval system. Note: microfiche is no longer used in any capacity in the data migration process.

Modified Accrual Basis Of Accounting

The modified accrual basis of accounting requires:

- Revenues - to be recognized in the accounting period in which they become available and measurable.
- Expenditures - to be recognized in the accounting period in which the fund liability is incurred, if measurable, except unmatured interest on general long-term liabilities which should be recognized when due.

Monthly Payment Statistics Report

Produced with each Composite Summary, this report includes statistical information derived from all payments or case information.

MR-0-01 - Medical Assistance Financial Status

This report contains gross dollar amounts of current Medicaid payments for the most recent month, the month prior to the report, the corresponding month of the previous year and fiscal year to date payments.

MR-0-01A - Medical Assistance Financial (Program) Status

The MR-0-01A provides greater detail for the list of services provided in the MR-0-01.

MR-0-13 - Rate of Adjustments Summary

This is a summary of adjustments made due to retroactive increases and decreases in rates as determined by the NYS Department of Health, including total federal, state and local shares for the increases or decreases.

MR-0-14 - Rate Adjustments Reports

This report details the retroactive rate adjustments made based on information provided by NYS Health Department for a specific provider.

MR-0-30 - Analysis of Assistance Payments

The MR-0-30 presents total expenditures by type of service and FP/FNP/Non-reimbursable shares for local charges, state charges, and federal charges.

MR-0-36 - MA Statistical Report

This report provides, on a monthly basis, numbers of beneficiaries (unduplicated count), service units and expenditures by specific aid and service categories (data essential to the preparation of mandated federal reports, MA administrative expenditures reimbursement claims and state required statistical reports).

MR-0-39 - Analysis of Medicaid Payments By Month Of Service

The MR-0-39 supplies a breakdown by service type, or expenditures for the current month plus 26 previous calendar months, the number of claim lines processed per month, total expenditures and lag number of months between month of payment and month of service.

MR-0-50 - Medical Assistance Program Statistics

This report presents, by service listing, the count of beneficiaries receiving services and the number of service units actually rendered for different time periods.

MR-0-51 - Breakdown of MA Services By Month Of Service

The MR-0-51 contains unduplicated beneficiaries and unit of service by month of service.

MR-0-54 - Total Analysis of Assistance Payments

This report provides a detailed analysis of total MMIS Medical Assistance expenditures broken down by FP/FNP/Non-reimbursable categories.

MR-0-72 - Medical Systems Expenditures by Source of Funds – Current Payments

The MR-0-72 provides a non-retro medical systems expenditure report by source of funds.

MR-0-73 - Medical Systems Expenditures by Source of Funds - Retro Payments

The MR-0-73 provides a retro medical systems expenditure report by source of funds.

MRPQ01 (MMIS Shares Report)

The Quarterly Computation of Federal, State and County Share for the Mentally Disabled report is a breakdown of expenditures for all

Long Term Care services into federal, state and local shares.

MRPQ02 (MMIS Shares Report)

The Quarterly Computation of Federal, State and County Share, Recipient Specific Overburden Aid Report lists the client by recipient ID#. The report breaks down the total payments to the recipient for that quarter into its federal, state and local shares.

Monthly Summary of Recovery Collections (LDSS-949)

This summary serves as a refund roll for those recoveries being reported as refunds.

- N -

New York City Fiscal Year

The New York City Fiscal Year refers to the annual time period used to track/report NYC spending and collection of revenue. The New York City Fiscal Year runs July 1 to June 30.

Net Income

Total earned income less income deductions and exclusions is referred to as net income.

New York State Child Care Block Grant (NYSCCBG)

In 1997, the State combined six distinct funding programs for the subsidy of child care costs for low income families into a seamless funding source known as the New York State Child Care Block Grant (NYSCCBG). NYSCCBG is comprised of federal funds appropriated under the Title IV-A of the Federal Social Security Act; any additional funds the State opts to transfer from the federal Temporary Assistance to Needy Families Block Grant; and any State funds appropriated for child care subsidies and for activities to increase the availability and quality of child care programs.

New York State Nutrition Improvement Project (NYSNIP)

NYSNIP is a priority initiative implemented to increase SNAP participation in New York State's SSI *live alone* population. The SSI *live alone* population is a categorically eligible population of the SNAP.

New York State Refugee Resettlement Assistance Program (NYSRRAP)

The purpose of NYSRRAP is to provide enhanced services to assist clients to obtain self-sufficiency and to reduce dependency on public assistance. Services may include, but are not limited to, case management, English as a Second Language, job training and job placement, post-employment services needed to assure job retention, and other services necessary to assist clients to establish and maintain permanent residence in New York State. NYSRRAP services are intended to supplement mainstream refugee services to fill in the gaps not covered by other programs and to extend services beyond the time limits (five years in the United States) imposed on other programs.

New York State Supportive Housing Program (NYSSHP)

Provides supportive services to eligible residents of supported housing in order to assist them in achieving as self-sufficient a life as possible. This program consolidates the Single Room Occupancy Support Services Program (SRO) and the Supported Housing for Families and Young Adults (SHFYA) into one unified program.

Non-Assistance

Non-assistance for federal purposes are benefits that are short-term and not recurring, designated to meet a specific crisis of episode of need, not meeting recurrent or ongoing needs, and not extending beyond four months. In addition, non-assistance includes work subsidies and supportive services (transportation, child care) to employed recipients. Non-assistance paid to a recipient

of TANF-funded assistance does not count toward the TANF 60-month time limit. Non-assistance does not count toward the support offset. Payments made through EAF are not considered assistance.

Noncustodial Parent (NCP)

A non-custodial parent is one who does not live with or have physical custody of the child, but is legally responsible for providing financial and medical support.

Non-immigrant

A non-immigrant is an alien admitted temporarily for specific purposes and specific periods of time.

Non-personal Work Expense

A non-personal work expense is an expense which is incurred in connection with a particular job, such as union dues, cost of tools, materials, uniforms, and/or equipment not supplied by employer, and/or fees for licenses or permits required by law.

Non-service Authorization (LDSS-3209/for New York City LDSS-3517)

A Non-service authorization is used to authorize recurring assistance (cash grants, vouchers, SNAP, or medical assistance), emergency assistance, interim or "once only" assistance, changes of grants, suspension of assistance, discontinuance of assistance, transmission of changes in identification information such as name, address and family composition and transmission of changing eligibility information such as date of death and limitations on assistance.

Non-services Direct Check Cancellation Abstract

This abstract identifies the Appropriation Account to be credited by the County Fiscal Officer when checks payable to cases are cancelled.

Non-services Direct Check Cancellation Roll

This cancellation roll identifies checks that were cancelled within the selection dates specified through BICS Production Request #41.

Non-services Direct Payment (Check/Benefit)

A non-services direct payment for authorized public assistance and care is paid directly to the applicant/recipient, the grantee in Family Assistance (FA), or an adult member of the household in Safety Net Assistance (SNA). There are no restrictions imposed by the district upon the recipient regarding the use of these payments.

Non-services Indirect Check Cancellation Abstract

This abstract identifies the Appropriation Account to be credited by the County Fiscal Officer when checks to non-services vendors are cancelled.

Non-services Indirect Check Cancellation Roll

This cancellation roll identifies indirect checks that were cancelled within the selection dates specified through BICS Production Request #41.

Non-services Indirect Payment Abstract

The non-services indirect payment abstract identifies the monies spent in each appropriation account for the check run for payments to vendors.

Non-services Indirect Payment Category Summary

This report identifies the total expenditures within each BICS category during the check run of payments to vendors.

Non-services Indirect Payment Roll

The non-services indirect payment roll is a permanent record of the indirect payments

made to vendors for the related cases for which services were provided.

Non-tax Levy Funds

Non-tax levy funds are funds provided by or donated by someone other than the district or the recipient of services or from some source other than the tax levy made by the county for the support of family and children's services.

Non-title IV-E

Non-Title IV-E children are those children who do not meet the eligibility requirements of Title IV-E, but who receive the same types of services.

Non-voluntary Placement

A non-voluntary placement is when the child is being placed under a court order when the placement into foster care is deemed in the child's best interest.

Notice of Claim Settlement (OTDA-591)

The LDSS-591 is a computer generated form issued on a monthly basis to report settlement amounts for the RF-2 and RF-2A claim packages.

Notice Of Claim Settlement Federal Share

This notice of claim settlement is a computer generated form (LDSS-907) used to settle the federal share of claim packages other than the RF-2 and RF-2A.

Notice Of Claim Settlement State Share

The notice of claim settlement state share is a computer generated form (LDSS-901) used to settle the state share of claim packages other than the RF-2 and RF-2A.

- O -

Object of Expenditure

The digit to the right of the decimal point on an account number (such as in A6010.0) indicates the type of expense (such as salaries, contracts, etc).

Obligation (or Support Obligation)

An obligation is the amount of money to be paid as support by the legally responsible parent and the manner by which it is paid.

Office of Children and Family Services (OCFS)

OCFS is the office within DFA responsible for services to children and families. OCFS is committed to promoting the well-being and safety of children, families and communities.

Office of Child Support Enforcement (OCSE)

Now known as the [Child Support Services \(CSS\)](#).

Office of Budget, Finance and Data Management (OBFDM)

Now known as the [Division of Budget, Finance and Data Management \(DBFDM\)](#).

Office of Medicaid Management (OMM)

OMM is an office within the NYS Department of Health which oversees the administration of the Medicaid program, including health coverage for families, children, single adults and childless couples, and persons who are a, blind or disabled, in both community-based and long-term care.

Office of Refugee and Immigrant Services (ORIS)

Now known as the [Bureau of Refugee and Immigrant Assistance \(BRIA\)](#).

Office of Temporary and Disability Assistance (OTDA)

OTDA is the agency under DFA which administers public assistance programs (such as FA, SNA, SNAP and HEAP), child support, transitional programs (for example: Drug/Alcohol screening & assessment, and Domestic Violence screening & assessment), Bureau of Refugee and Immigrant Assistance, and disability determinations.

On-the-job Training

On-the-job training is occupational training provided in an actual work setting through a contract with an employer. The trainee/employee learns by doing and receives a wage while the employer is reimbursed for training expenses. Employers eligible for on-the-job training may be in the private sector, or non-profit agencies, institutions or corporations.

Order For Supplies/Services (Voucher) (LDSS-3546)

This voucher is a state supplied pre-numbered four-part carbon form for ordering or reordering supplies or services delivered to a public assistance recipient.

- P -

PA Household

PA Household is the number used in the PA budgeting process to determine the total needs of a household. PA Household is also known as TA Household.

Parent

A parent is defined as a natural or adoptive mother or father of a child, but not stepparent.

Parent Locator Service

The parent locator service is a computerized information service which the child support enforcement program uses to locate non-custodial parents through state and federal records for the purpose of establishing paternity and establishing and enforcing child support.

Pass-Through Payment

Pass-through payment is the term given to the maximum amount of up to the first \$ or \$200, depending on the public assistance household composition, of (court ordered or voluntary) child support collected each month which must be disbursed to FA clients and SNA

recipients. (Formerly referred to as Disregard Payment).

Paternity

Establishment of paternity is the legal determination of fatherhood.

Payment Abstract

This is the last page of the Direct Payment Roll. For indirect payments, this report is the last page of the Indirect Payment Category Summary. For both direct and indirect payments, the report shows the amount which should be applied to each appropriation account. This report is signed by the commissioner or his/her designee and sent to the Fiscal Officer along with the actual checks. The Fiscal Officer should use the Abstract to charge the correct amount against each appropriation account listed on the report. The report should be retained for six years.

Payment Category Control Report

This report is a summary by claiming category of the payments and adjustments processed during the claiming month. The report provides a one page summary of the total expenditures and cancellations within the claim period. The report serves as a cover sheet to the Composite Rolls and must be retained for six years.

Payment Category Summary

This report identifies the amount of money spent in each BICS generated category during a check run. It identifies by category the direct, indirect and correction amounts within each category. When the Daily Rolls do not balance to the composite summary it is usually an adjustment/correction that has caused the problem. The Payment Category Summary identifies all corrections made during the month and can be used to track the corrections to the Composite Summary. This report should be retained for six years.

Payment Check Register

This is considered the Cash Disbursement Journal related to a particular check run. One copy should be sent to the Fiscal Officer along with the checks. The Fiscal Officer should use the register to compare the actual checks received and the total dollar amounts to what should have been received. Any discrepancies should be brought to the attention of the accounting office. The register should be retained for six years.

Payment Control Advisory Report

The Payment Control Advisory report lists cases which were processed during check production which had enough information on the authorization for check production but may lack other data that was necessary for the payment to be processed as expected. For example, a payment line was written indicating the payee to be the associated name in the case but that field is blank on the authorization. BICS then defaults to the case name (secondary data) as payee to process the payment. When this happens a warning appears on the advisory report with the corresponding case information beneath the advisory statement. Once accounting has researched the advisory, and taken appropriate action, the report does not need to be retained.

Payment Month

Payment month is the calendar month for which the district pays assistance based upon actual income and/or circumstance in the Budget Month.

Payment Roll

This lists all cases which received benefits during the check run. The payment roll is important to the accounting unit in that it is the middle document in the audit trail from the authorization to the composites. The payment rolls are compared daily to the payment abstracts. At the end of the month, the abstracts are compared to the composites. The following is one example as to how the

payment rolls could be used by accounting. A copy of the recurring check roll from the previous recurring check run is kept and any changes to the recurring amounts authorized are added to, deleted from, or modified on this run. The updated roll is then totaled. It is then compared to the total of the current recurring check pre-roll. These totals should equal each other. If there are any discrepancies it would be noticed before the actual checks were printed and appropriate action is taken to resolve the discrepancy. The Payment Rolls should be retained for six years.

Payment Summary by Case Type

This report identifies all the payments in the check run by case type. The totals are by WMS case type, not claiming category. Since BICS uses special logic to distinguish between claiming category and case type, they may be different. Therefore, the totals will not coincide with the totals produced on the Issuance Rolls or Composite Summaries.

Per Diem

Per Diem refers to any rate (such as wages, benefits, or services) which is paid by the day.

Personal Property

Generally, any item of value owned, other than real property or insurance, is considered personal property. Most commonly these are securities such as stocks and bonds, bank accounts, mortgages and promissory notes. Other forms of personal property are known as Goods and Effects. They include such things as automobiles, boats, equipment and tools, farm implements, and snowmobiles.

Personal Responsibility And Work Opportunity Reconciliation Act (PRWORA)

PRWORA is the federal legislation that replaced the AFDC program with the federal TANF program funded through the TANF Block Grant.

Personal Work Expenses

Personal work expenses include expenses such as federal, state and local taxes, withholding taxes such as social security, group insurance, meals and transportation, and child care.

Policy

A policy is a set of rules and regulations under which a program of public assistance is administered.

Poverty Level

This is the Federal Health and Human Services economic guidelines that are published yearly to determine households that are in poverty.

Poverty Level Guidelines

The poverty level guidelines are a simplified version of the Federal Government's statistical poverty threshold used by the Bureau of the Census to prepare its statistical estimates of the number of persons and families in poverty. The poverty guidelines are used for administrative purposes such as in determining whether a person or family is financially eligible for assistance under a particular federal program. The poverty level guideline is calculated annually and released between February and March.

Power Of Attorney

A legal instrument authorizing one to act as the attorney or agent of the grantor is called Power of Attorney.

Prenatal Care Assistance Program (PCAP)

A program providing comprehensive prenatal care to low income pregnant women. PCAP is funded through Medicaid.

Preschool Supportive Health Services Program (PSHSP)

This program, developed jointly by the NYS Department of Education and the NYS Department of Health, assists school districts

and counties in obtaining federal Medicaid reimbursement for certain diagnostic and health supportive services provided to preschool students (ages 3-4 years) with, or suspected of, having disabilities.

Presumptive Eligibility

Presumptive eligibility provides that an individual, upon application for Medical Assistance, may be presumed eligible for a period of sixty days from the date of transfer from a general hospital, to a certified home health agency or long term home health care program, based on certain criteria.

Private Proprietary Home for Adults

An adult care facility which is operated for compensation and profit, established for the purpose of providing long term residential care, room, board, housekeeping, personal care, and supervision to five or more adults unrelated to the operator.

Process Month

This is the calendar month between the "Budget Month" and "Payment Month" during which the district shall determine the amount of grant to be issued in the "Payment Month" based on the actual income and/or circumstances which existed in the "Budget Month".

Protective Payment

A protective payment is a check or warrant payable to an individual other than the recipient and other than the eligible relative in the case of FA when such payment is determined to be in the best interest of the recipient.

Public Assistance (PA)

PA is the "cash" assistance component of welfare. In New York State, temporary assistance includes Family Assistance, Safety Net Assistance, Emergency Assistance for Families, Emergency Safety Net Assistance and Emergency Assistance for Adults. PA is often referred to as "temporary assistance".

Public Assistance Employment Program Under TANF

This program's goal is to encourage, assist and require applicants for, and recipients of, Family Assistance to fulfill their responsibilities to support their children by preparing for, accepting, and retaining employment (also known as Temporary Assistance Employment Program Under TANF).

Public Home

A public home is defined as an adult care facility or a residential health care facility operated by a district to provide personal care and supervision to persons above the age of sixteen who are not in need of medical or nursing care.

Public Institution

A public institution is an institution that is the responsibility of a governmental unit or over which a governmental unit exercises administrative control.

Public Work Program (PWP)

PWP is a mandatory work experience for SNA recipients provided by municipalities, public agencies and non-profit institutions through agreements or contracts with the district or its designated project operator.

Pure Rate

Pure rate is the amount paid directly to a medical provider.

Putative Father

A putative father refers to a male against whom an allegation of paternity of a child born or to be born out of wedlock has been made, but for whom paternity has not been acknowledge or adjudicated.

- Q -

Qualified Alien

A qualified alien is a person who:

- has been lawfully admitted for permanent residence under the Immigration and Nationality Act (INA);
- has been granted asylum under Section 208 of the INA;
- has been admitted to the United States as a refugee under Section 207 of the INA (including Amerasian immigrants admitted under the provisions of Public Law -202);
- has been paroled into the United States under Section 212(d)(5) of the INA for a period of at least one year;
- has had deportation withheld under section 243(h) or 241 (b)(3) of the INA;
- is a Cuban and Haitian entrant (as defined in Section 501(e) of the Refugee Education Assistance Act of 1980);
- has been granted conditional entry pursuant to section 203(a)(7) of the INA; or
- has been determined by the district to be in need of Medicaid as a result of being battered or subject to extreme cruelty in the United States by a spouse or a parent, or by a member of the spouse or parent’s family residing in the same household as the alien.

Quarterly Expenditure Report (QER)

This report is an external report the state prepares for submission to the federal government to obtain federal funding.

- R -

Raise the Age (RTA)

Part WWW of Chapter 59 of the New York State Laws of 2017 increased the age of criminal responsibility for non-violent crimes to 17 years of age effective October 1, 2018, and to 18 years of age effective October 1, 2019. Districts are deemed eligible in accordance with New York State Finance Law §54-m.

For the purpose of claiming, an RTA eligible youth means, effective October 1, 2018, a 16-year-old who commits an act that results in the youth being at risk of becoming or results in the youth being an alleged or adjudicated delinquent, and effective October 1, 2019, a 16 or 17-year-old who commits such an act, and the youth is receiving services solely as a result of committing such an act. For additional information see 18-OCFS-LCM-20.

Random Moment Study (RMS)

See [Intake/Case Maintenance - Random Moment Study \(I/CM-RMS\)](#) or [Services Random Moment Survey \(SRMS\)](#).

Recertification

Recertification is the process by which continuing eligibility for public assistance is established by investigation and documentation at specified intervals and which shall include reevaluation and reconsideration of all variable factors of need and other factors of eligibility and a decision made to continue, modify or discontinue the grant.

Recertification Guide

This guide is used to obtain information to be used to recalculate the Automated Budgeting and Eligibility Logic (ABEL) budget to continue or re-establish eligibility.

Recipient

A recipient is a person who has submitted an application for public assistance and who has been determined by the district to be eligible for a specific program. The term also includes those eligible individuals on whose behalf a public assistance application was submitted by another person.

Recoupment

The method of recovering overpayments made to public assistance households by reducing the amount of their ongoing assistance grant is referred to as recoupment.

Recoveries

Recoveries are the monies collected by a district in repayment of public assistance and care granted and of expenses incurred in the protection and/or liquidation of an asset.

Refugee

A Refugee is any person who is outside his or her country of nationality or habitual residence, and is unable or willing to return to or seek protection of that country due to a well-founded fear or persecution based on race, religion, nationality, membership in a particular social group, or political opinion.

Refugee Cash Assistance (RCA)

RCA, which is administered by BRIA (Bureau of Refugee and Immigrant Assistance) in OTDA, is targeted to newly arriving refugees during their first eight months after entry into the United States and to those who are determined to be eligible for cash assistance but not eligible for Family Assistance.

Refugee Medical Assistance (RMA)

RMA, which is administered by BRIA (Bureau of Refugee and Immigrant Assistance) in OTDA, is targeted to newly arriving refugees during their first eight months after entry into the United States. These refugees are not related to a federal Medicaid category, but they otherwise meet the financial eligibility standards of the state's medically needy program.

Refund

Refunds of assistance and care expenditures are defined as monies repaid to the district to cancel or reduce specific items of assistance appearing on a previous or current payment roll. These refunds are recorded as revenues by crediting them to the appropriate repayment accounts.

Reimbursement Claim For Special Projects (LDSS-3922)

The LDSS-3922 report permits the claiming of both program and administrative costs for

special projects funded by OTDA and other state agencies. Beginning with October 2011 claims, this form was replaced with the RF-17 claim package.

Reimbursement Form (RF)

An RF is a document the districts use to claim expenditures for reimbursement.

Removal

A removal is a payment made for removal of individuals to another state or foreign country.

Rent Supplement Program

A rent supplement is a payment made to a landlord to correct housing code violations so suitable housing for individuals on public assistance is secured.

Repatriate

Repatriate means to restore or return a person to their country of origin, allegiance or citizenship.

Repayment

A repayment is money repaid to the district or collected by the district that is related to a specific client or case.

Representative Payee

The term representative payee refers to an individual approved by the Social Security Administration (SSA) to receive benefits on behalf of a person when there is positive legal, medical or other acceptable evidence which shows that the beneficiary is unable to manage their assets or protect their interests because of physical or mental impairment.

Resources

Resources include assets, income (in cash or in-kind), or other property which may be used to reduce or eliminate an applicant's/recipient's need for public assistance.

Respite Care

Respite care is substitute foster care services provided to a child during the period a foster parent is absent.

Restricted Payment

A restricted payment is one made on behalf of a client to a vendor for assistance or services provided.

Revenue

The total income produced by a given source is referred to as revenue.

Revolving Fund

In some districts it is not possible for the fiscal officer to respond as quickly as might be desired with funds from trust accounts. With the consent of the county's legislative body, a revolving fund may be established from the trust account which would give the district Commissioner, or his/her designee, the authority to write checks to clients. The initial amount would be transferred from the general fund. At the end of each month, the revolving fund is replenished from the individual trust accounts involved for that month. Some districts might want to use the revolving fund only for emergencies, while others might want to use it for all transactions. The volume of transactions would dictate the size of the fund.

- S -

Safety Net Assistance (SNA)

SNA is a state and locally funded program that provides cash assistance to eligible individuals, couples and families that are not eligible for family assistance. Generally, SNA can be provided for a maximum of two years in a lifetime. After that, if eligibility continues, SNA will be provided in non-cash form, such as two-party check or a voucher. In addition, non-cash SNA is provided for families of persons who are unable to work due to the abuse of drugs or alcohol or for refusing

drug/alcohol screening, assessment or treatment.

The Medicaid eligibility category which most closely resembles SNA is Singles and Childless Couples (S/CC). It is for individuals ages 21 through 65 who are not certified blind or certified disabled and do not have a minor dependent child living with them.

Safety Net Assistance Program

This program is state funding to selected districts for services and expenses related to programs serving Safety Net recipients unable to obtain or retain employment due to mental and/or physical disabilities.

Satisfactory Transmission Report

This report can be used for tracking Welfare Management System authorizations and payments.

Schedule A - "Expenditures For Family Assistance (LDSS-187)"

The Schedule A summarizes, on a monthly basis, expenditures made during the month for recipients of Family Assistance.

Schedule A-1 - "Title IV-D Summary Of Collections And Distributions (LDSS-2517)"

The Schedule A-1 summarizes child support collections and distributions of those collections made during the month.

Schedule B - "Claiming For Adult Care, EAA, And Guide/Service Dogs (LDSS-4744)"

The Schedule B summarizes the expenditures made during the month for Adult Care.

Schedule C (SNA) - "Expenditures For Safety Net Assistance (LDSS-1040)"

The Schedule C is prepared to calculate state reimbursement of expenditures for assistance and care furnished to eligible recipients of SNA.

Schedule D - "DSS Administrative Expenses Allocation And Distribution By Function And Program (LDSS-2347)"

The Schedule D is used to report, on a monthly basis, all salary costs and staff counts for each of the functions shown, fringe benefits (as a calculated percentage of total salaries - adjusted to actual after year end), non-salary costs from the LDSS-923, overhead and county-wide central services costs.

Schedule D-1 - "Claiming Of Intake/Case Maintenance (I/CM) Expenditures (LDSS-2347-A)"

The Schedule D-1 provides the basis for determining federal, state and local shares of Eligibility/Income Maintenance expenditures.

Schedule D-2 "Allocation For Claiming General Services Administration Expenditures (LDSS-2347-B)"

The Schedule D-2 distributes total General Services Administration Expenditures to appropriate categories such as Title XX, Title IV-E, etc.

Schedule D-3 "Allocation And Claiming Of Administrative Costs For Employment Programs (LDSS-2347-B1)"

The Schedule D-3 provides for reporting and allocating salary and fringe benefits, non-salary costs, and overhead costs among the Employment Program for TANF applicants and recipients, the SNAP E&T and the Non-Federal Employment Program.

Schedule D-4 - "Calculation of Medical Assistance Eligibility Determination/Authorization/Payments Cost Shares (LDSS-2347-B2)"

The Schedule D-4 is utilized for the distribution and claiming of federal and state reimbursement for the eligibility and authorization costs related to the Medical Assistance Program and it may also contain costs of processing medical assistance payments.

Schedule D-5 - "Calculation Of Medical Assistance Policy Planning/Administration Cost Shares (LDSS-2347-B3)"

The Schedule D-5 is utilized for the distribution and claiming of costs for skilled professional staff involved with Policy and Planning for the Medical Assistance Program.

Schedule D-6 - "Reimbursement Claim For Training (LDSS-2347-C)"

The Schedule D-6 allocates Training Expenditures including central services cost, to the appropriate functions and programs within those functions.

Schedule D-7 - "Distribution Of SNAP Expenditures to Activities (LDSS-2347-E)"

The Schedule D-7 calculates the USDA, state and local shares of SNAP administration costs.

Schedule D-8 - "Allocation For Claiming Of Title IV-D Child Support Activities And Support Collection Unit Expenditures (LDSS-2547)"

The Schedule D-8 allocates, segregates and distributes Child Support costs to the Title IV-D or Support Collection Units, among four types of providers and to Federal and Non-Federal categories respectively.

Schedule D-10 - "Claiming Of Fraud & Abuse Administrative Costs (LDSS-2347-F)"

The Schedule D-10 is used for the distribution and claiming of federal and state reimbursement for costs related to fraud and abuse activities.

Schedule D-17 - "Distribution Of Allocated Costs To Other Reimbursable Programs (LDSS-3274)"

The Schedule D-17 segregates monthly the administrative costs to special programs not covered by the other functions. Beginning with October 2011 claims, the D-17 will be replaced by the RF-17 claim package.

Schedule D-18 - "Distribution Of TANF Funded Services Expenditures to Activities (LDSS-2347N)"

The Schedule D-18 is utilized to allocate TANF Funded Services Expenditures, including central services costs, to the appropriate service categories. This schedule is effective beginning with October 2014 claims.

Schedule E-1 - "Summary Of Refunds And Cancellations Decertified Facility Information And Rate Adjustments (LDSS-157A)"

The Schedule E-1 provides a summary of refunds and cancellations of medical assistance, all payments made to a facility that has been decertified and payments made or refunds received due to rate adjustments.

Schedule E - "Computation Of Federal And State Aid On Medical Assistance (LDSS-157)"

The Schedule E-1 supports the claim for reimbursement of Medical Assistance furnished to eligible recipients that is not handled by MMIS.

Schedule F - "Schedule of Costs for Emergency Assistance To Needy Families With Children (LDSS-1285)"

The Schedule F consolidates emergency assistance expenditures made during the month for all aid, care and services granted to families with children (including migrant families) to deal with situations threatening the family and to meet urgent needs resulting from circumstances demanding immediate attention.

Schedule G - "Title XX Services For Recipients (LDSS-1372)"

The Schedule G is used to report expenditures for such social services as adoption services, day care, protective, preventive, homemaker, housekeeper/chore services, information and referral services, and others as provided by the district's Consolidated Services Plan.

Schedule G-2 - "Summary Of All Payments For Day Care (LDSS-2109)"

The Schedule G-2 summarizes net payment for day care by two methods of payments, either as part of a recipient's grant or paid as a purchased service from a provider and the

reverse side provides statistical information on the children for whom day care was paid.

Schedule H - “Non-Title XX Services For Recipients (LDSS-4283)”

The Schedule H consolidates expenditures for non-Title XX services such as services related to EAF expenditures, FNP Adoption Services expenditures and for expenditures for the various types of day care programs made at the local level.

Schedule K - “Reimbursement Claim For Foster Care And Adoption Expenditures (LDSS-3479)”

The Schedule K is submitted for Federal and State reimbursement of: maintenance and tuition expenditures for eligible foster care children under Title IV-E, and Non IV-E eligible foster care categories including foster care payments for Title IV-E eligible JD/PINS, adoption subsidy payments, certain medical subsidies for adopted children, maintenance costs of handicapped children placed by a local school district in approved residential schools and transitional care provided to mentally or developmentally disabled persons in foster care, but who are beyond the age limits generally set for foster care cases.

Schedule N - “TANF Funded Services (LDSS-5045)”

The Schedule N will be used to claim federal reimbursement for Temporary Assistance for Needy Families (TANF) funded program expenditures. Included in the Schedule N are TANF case specific program expenditures as well as contract services program and administrative expenditures provided through the Flexible Fund for Family Services (FFFS). Case specific expenditures are those that were previously claimed on the Schedule H in the EAF column but will now be claimed on the Schedule N using new category distinctions.

Schedule LDSS-3922 - “Reimbursement Claim For Special Projects”

The LDSS-3922 permits the claiming of program and/or administrative expenditures for special projects funded by OTDA and other state agencies. Beginning with October 2011 claims, this form was replaced with the RF-17 claim package.

Schedule RF-2 - “Monthly Statement Of Assistance Expenditures And Claims For Federal And State Aid (LDSS-1272)”

The Schedule RF-2 is the basic claim form for summarizing and reporting federal and/or state reimbursement of public assistance and care expenditures, as well as purchase of service expenditures, made at the district level.

Schedule RF-2A - “Monthly Statement Of Administrative Expenditures For Federal And State Aid (LDSS-1272A)”

The Schedule RF-2A is the main claim form for federal and/or state reimbursement of program administrative expenditures made at the local level. This claim package must be submitted each month regardless of whether the district has any expenditures to report.

Schedule RF-3 - “Adjustment Claim For Additional State Aid On Expenditures 100% Reimbursable (LDSS-843)”

The Schedule RF-3 is submitted as two separate formats: one to claim state charges, and one to claim expenditures made on behalf of Mental Hygiene Releasees.

Schedule RF-4 – “Independent Living Program For Foster Care Children (LDSS-3871)”

The Schedule RF-4 involves reimbursement for All Independent Living Program Expenditures for foster care youth.

Schedule RF-6 - "Monthly Claim For Reimbursement To Resettled Refugees (LDSS-1047)"

The Schedule RF-6 is used to claim for additional Federal reimbursement for the Refugee Program and Cuban/Haitian Entrants Program.

Schedule RF-6A - "Federal Reimbursement For Refugees Or Cuban/Haitian Administrative Costs (LDSS-3510)"

The Schedule RF-6A calculates the administrative costs related to either the Refugee Assistance Program or the Cuban/Haitian Program.

Schedule RF-7 - "Expenditures Statement and Claim for Reimbursement - Assistance for U.S. Citizens Returned From Foreign Countries (LDSS-931)"

The Schedule RF-7 is for claims for repatriation costs for qualified U.S. citizens returned from foreign countries.

Schedule RF-8 "Monthly Statement Of Expenditures And Claims For The Home Energy Assistance Program (HEAP) (LDSS-3551)"

The Schedule RF-8 claims payments of HEAP assistance made to the recipient or directly to a vendor for a recipient and HEAP administrative costs.

Schedule RF-9 - "Computation And Claim For Additional State Reimbursement For Medical Assistance Under Long Term Care And Presumptive Eligibility (LDSS-3580)"

The Schedule RF-9 claims enhanced State reimbursement for certain Long Term Care expenditures under Title XIX Medical Assistance.

Schedule RF-17 Worksheet - "Distribution of Allocated Costs to Other Reimbursable Projects (LDSS-4975A)"

The Schedule RF-17 is utilized for reporting other Reimbursable Program Expenditures. It replaces the Schedule D-17 and the paper LDSS-3922 claims commencing with October 2011 claims.

Schedule RF-17 Statement - "Monthly Statement of Special Project Claims (LDSS-4975)"

The Schedule RF-17 Statement lists all projects reported on the RF-17 Worksheet (LDSS-4975A); the certification page requires signature.

School Supportive Health Services Program (SSHSP)

This program, developed jointly by the NYS Department of Education and the NYS Department of Health, assists school districts and counties in obtaining federal Medicaid reimbursement for certain diagnostic and health support services provided to school students (ages 5-21 years) with, or suspected of having, disabilities.

State Children's Health Insurance Program (SCHIP – MA)

This program is intended to provide targeted low-income children who are currently uninsured with health insurance coverage, through a combination of expansion of the Medicaid program and a separate Children's Health Insurance Program (CHIP).

Services (Non-Title XX)

Non-Title XX Services include day care services provided under the NYS Child Care Block Grant (NYSCCBG), EAF services provided using Foster Care Block Grant funding and regular state funding. These services are claimed on the Schedule H – Non-Title XX Services for Recipients (LDSS-4283). EAF services provided using TANF funding are claimed on the Schedule N - TANF Funded Services (LDSS-5045).

Services (Title IV-E)

Eligible foster care and adoption services are provided under Title IV-E of the Social Security Act. These amounts are claimed on the Schedule K – Reimbursement for Foster Care and Adoption Expenditures (LDSS-3479).

Services (Title XX)

Title XX Services, a matrix of general services, is provided by districts under Title XX of the Social Security Act. These services are provided as: Child Preventive, Child Protective, Adult Protective/Domestic Violence, and Other. Amounts are claimed on the Schedule G – Title XX Services for Recipients (LDSS-1372).

Services Authorization (LDSS-2970)

The LDSS-2970 is the document used in all districts to authorize Services to eligible individuals and families

Services Financial Eligibility Display/TurnAround Document (SFED/T)

This document is used to develop a Services Plan.

Services Indirect Check Cancellation Abstract

This abstract identifies the appropriation account to be credited by the County Fiscal Officer.

Services Indirect Check Cancellation Roll

This cancellation roll identifies indirect checks that were cancelled within the selection dates specified through BICS Production Request #41.

Services Indirect Payment Abstract

This abstract identifies the monies spent in each appropriation account for the check run.

Services Indirect Payment Category Summary

This report summarizes the total indirect expenditures within each BICS services category during the check run.

Services Indirect Payment Roll

The services indirect payment roll provides Accounting with detailed information for all clients associated with that check production run.

Services Random Moment Survey (SRMS)

The RMS works to determine proper allocation of administrative costs within the Intake/Case Maintenance (I/CM-RMS) function and the Services function (SRMS) in three ways:

- Measuring percentage of worker time to be allocated between federally funded and non-federally funded programs.
- Measuring percentage of activities to be shared among mutually benefiting programs.
- Measuring amount of activity (previously considered as administrative) which can now be considered exempt from administrative cost caps and/or counted as program cost.

Settlement

A settlement is a reconciliation process that involves matching advance payments to regular and supplemental claim expenditures and adjustments and either paying the difference, or applying the difference to other administrative or program expenditure claims.

Singles/Childless Couples (S/CC)

Single individuals or members of childless married couples who are (1) at least 21, but not yet 65; (2) not certified blind or certified disabled; (3) not pregnant; and (4) not caretaker relatives of children under age 21.

Social Services Block Grant (SSBG)

The SSBG is the total amount of federal funds available for Title XX services.

Solution to End Homelessness Program (STEHP)

STEHP is administered by the Bureau of Housing Services (BHS) to provide assistance for individuals and families to remain in or obtain permanent housing, and assistance with supportive services during their experience of homelessness, the eviction process and housing stabilization. [Formally referred to as the Homelessness Intervention Program (HIP).]

SR Schedule - “Summary of Expenditures for CTH/JD/PINS (LDSS-4990)”

The SR Schedule provides necessary fiscal and statistical information for Close to Home, Juvenile Delinquents, and Persons in Need of Supervision. The BICS SR Schedule is produced automatically with the regular monthly composites. This report includes only BICS payments that have a “J” or “P” in the JD/PINS indicator field. Payments that appear in the BICS SR Schedule will interface and appear on the ACS Schedule SR (LDSS-4990). As of July 2014, this report is no longer utilized.

Standard Of Payment System

The standard of payment system sets the standards for state aid for the foster care of children. This involves the development of policies and the establishment of State Aid Rates toward the goal of achieving permanence for children by providing the kind of programs in foster care that will achieve a return home, adoption or other permanent placement for children as quickly as possible.

State Charges

State charges are defined as needy Indians and members of their families residing on an Indian reservation in New York State even though such Indians may have state residence. An Indian residing off the reservation has the same status as any other person.

State Children’s Health Insurance Program (SCHIP – MA)

This program is intended to provide targeted low-income children who are currently uninsured with health insurance coverage, through a combination of expansion of the Medicaid program and a separate Children’s Health Insurance Program (CHIP).

State Fiscal Year (SFY)

The State Fiscal Year refers to the annual time period used to track/report state spending and collection of revenue. The NYS fiscal year runs April 1 to June 30 each year.

Statement Of Estimated Annual Maintenance Costs (SEAMC)

This statement supports claims for reimbursement for maintenance costs in lieu of rent.

State Parent Locator Service (SPLS)

SPLS is a service operated by the State Child Support Enforcement Agencies to locate non-custodial parents to establish paternity and establish and enforce child support obligations.

Stipends

Stipends are financial incentives provided to foster children over the age of sixteen for whom Independent Living has been identified as the permanency goal of the child’s case plan or for children deemed to have the goal of independent living.

Subsidiary Ledger

Each subsidiary ledger has a related control account in the general ledger. The control account reflects summary information, whereas the subsidiary ledger reflects the details that support the control account.

Subsidized Employment

Subsidized employment occurs when an employer receives a subsidy in exchange for hiring a public assistance recipient. The

subsidy payment may offset the employer's costs of providing wages, fringe benefits or training or for other purposes. Funds used to subsidize a position may include welfare funds, such as those made available through grant diversion, or other funding sources. Subsidized employment is a public assistance work activity.

Substitute Care

Other care provided to recipients in a home due to scheduled absences of the operator is considered substitute care.

Supervised Independent Living Program (SILP)

This program supports the creation of independent living structures in apartments or homes that more closely approximate the type of living quarters that foster children will be residing in after they are discharged.

Supplant

To replace current spending with another funding source.

Supplemental Claim

A supplemental claim may be filed (up to twenty-two months after the date of the original expenditure) for expenditures made during a previous month or period because they were not claimed at that time or that were incorrectly claimed and need to be corrected.

Supplemental Nutrition Assistance Program (SNAP)

As of October 1, 2008, SNAP is the name for the federal Food Stamp Program. SNAP is a federally funded program with the purpose of reducing hunger and malnutrition by supplementing the food purchasing power of eligible low income individuals.

Supplemental Nutrition Assistance Program Education (SNAP-Ed)

Previously known as FSNEP, this is a federally funded program available in certain areas of

the state. Effective with their FY 2009.1 Guidance, FSNE is referred to as SNAP-Ed. The goal of SNAP-Ed is to provide educational programs that increase, within a limited budget, the likelihood of all SNAP recipients making healthy food choices. The objectives of this NYS DOH administered program include food security, food safety, food resource management, and improvement of overall diet quality.

Supplemental Nutrition Assistance Program Employment & Training (SNAP E&T)

The SNAP E&T program provides work preparation and support services to SNAP work registrants and is integrated with work programs serving recipients of TANF and Safety Net Assistance. The program ensures that able-bodied SNAP recipients are involved in meaningful work-related activities that eventually lead to unsubsidized employment and a decrease in dependency upon assistance programs.

Supplemental Security Income (SSI)

SSI is a cash assistance program administered by the social security administration which provides a nationwide minimum income to needy, blind and disabled persons. In New York State, SSI recipients are eligible for Medicaid.

SSI-Related

SSI-related refers to a medically needy Medicaid category for the a (65 and over), certified blind or certified disabled.

Support Collection Unit (SCU)

The support collection unit is the part of the child support enforcement program responsible for administration, collection, monitoring, and disbursement of support payments.

Support Hearing

A support hearing is a proceeding to examine the facts regarding financial support for a child.

Support Obligation

The amount a non-custodial parent is ordered to pay for child support is referred to as support obligation.

Support Order

A support order is a court order establishing a child support obligation.

Support Petition

A formal written application to a court requesting judicial action on a matter of child support is called a support petition.

- T -

TA Household

TA Household is the number used in the PA budgeting process to determine the total needs of a household. TA Household is also known as PA Household.

TANF Block Grant

The TANF block grant is the money that DHHS gives to a state to help pay for the state's TANF federally funded program.

TANF Data Collection and Reporting

Detailed statistical information is required as a result of the federal welfare reform legislation and the subsequent federal regulations that were issued. For aid categorized as "Assistance," well over data elements must be collected monthly for each recipient and reported on each quarter. Lack of compliance with these requirements can result in severe financial penalties to the state.

TANF Maintenance of Effort (TANF MOE)

The MOE for the TANF block grant is the federally mandated level of spending that states are required to continue to spend to

continue to qualify for TANF funds. The requirement is that spending must equal at least 80% of the state's base year expenditures (FFY 93-94). If the state achieves the required Work Participation Rates, the requirement is that spending must at least equal 75% of base year spending. In New York State, this is a combined state and local requirement.

TANF Reporting and Control System (TRACS)

TRACS is a web based system used by district's to report on individual TANF Services Plan projects.

TANF State Plan

The TANF state plan is the document which describes a state's TANF federally funded program which is submitted to the Federal Department of Health and Human Services and in turn allows the state to access its TANF Block Grant.

Teenage Services Act (TASA)

The Teenage Services Act, enacted in 1984, focuses on the needs of pregnant or parenting adolescents in receipt of public assistance and recognizes these teens as having special needs for a wide variety of services. Services provided under TASA are directed at ensuring that the participating teenagers have access to the range of services needed to achieve self-sufficiency and family stability, including, but not limited to medical care for the teen and the child(ren), educational assistance, responsible family planning counseling, and assistance with meeting the basic needs of housing, nutrition and clothing.

Temporary Assistance (TA)

TA is the "cash" assistance component of welfare. In New York State, temporary assistance includes Family Assistance, Safety Net Assistance, Emergency Assistance for Families, Emergency Safety Net Assistance and Emergency Assistance for Adults. TA is often referred to as "public assistance".

Temporary Assistance Employment Program Under TANF

This program's goal is to encourage, assist and require applicants for, and recipients of, Family Assistance to fulfill their responsibilities to support their children by preparing for, accepting, and retaining employment (also known as Public Assistance Employment Program Under TANF).

Temporary Assistance To Needy Families (TANF)

TANF is a federally funded Block Grant which was created by the Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) of 1996. TANF is operated by the states, using federal funds to provide supportive services and federal benefits to assist families with children.

Time Limit

Assistance will count towards a time limit (TANF 60-month, State 60-month, or State 24-month) when made to a trackable individual in a trackable case type (FA, non-cash SNA/FP, cash SNA).

Non-assistance to the same individual in the same case type will not count toward a time limit. Any payment to the same individual in any case type other than a trackable type will not count toward a time limit. Medicaid is not time limited.

Time Limit Exemptions

Federal law allows for up to 20% of the TANF caseload to have exceeded their 5 year limit. Acceptable exemptions include:
Incapacitated/Disabled for more than 6 months, needed in home to care for incapacitated household member, incapacitated SSI application filed, and victim of domestic violence. Each recipient who nears the sixty-month time limit must have an individual evaluation to insure that his or her employability code is correct.

Title IV-D (Child Support Services)

Title IV-D is a federal child support program.

Title IV-E

Title IV-E is a federal program for the maintenance and administrative costs for eligible children in foster care.

Title XIX (Medicaid)

Medicaid covers expenditures for medical services provided to eligible clients.

Title XX (Services)

Title XX programs provide general services to those persons in need.

Training And Employment Assistance Program (TEAP)

Now known as [Transitional Employment Advancement Program \(TEAP\)](#).

Training/Rehabilitation

Vocational skill training is designed to provide individuals with the technical skills and information required to perform a specific job or group of jobs. Such training includes, but is not limited to, licensing or degree programs and skills refresher training.

Transitional Employment Advancement Program (TEAP)

TEAP refers to an activity in which employment skills training is provided in an actual work setting wherein work performance in a given occupation is done under the guidance and supervision of a trained worker or instructor, and employer expenses for training are reimbursed through grant diversion. Formerly known as Training And Employment Assistance Program.

Transitional Services

Transitional services include employment-related expenditures such as uniform allowances, disability or payroll insurance, tools, license fees, or other items offered to a client, who is no longer in receipt of ongoing TANF, to enable the client to maintain employment. Transportation expenses are not included in this category.

Transition Pool

A transition pool helps in offsetting the costs of bad debt and charity care. The transition pool can also aid hospitals suffering severe fiscal hardships because of insufficient resources to cover financial losses and assist hospitals severely negatively impacted by the inclusion of Medicare in the state's prospective reimbursement system and by shifts in payer liability.

Transitional Medicaid (TMA)

TMA is an extension of Medicaid coverage when LIF eligibility is lost due to new employment or increased earnings of the caretaker relative and: (1) there is a dependent child living at home; and (2) the family has received LIF in three out of six preceding months prior to losing LIF eligibility. The initial six months is generally guaranteed. There is a possible additional six months if other criteria are met, including responding to quarterly mailers.

Transmission Report

This BICS report gives a listing of satisfactory cases and unsatisfactory cases transmitting from WMS into BICS. Cases listed on the unsatisfactory list include those cases with a BICS advisory edit message and those cases processed with a BICS error edit message. Satisfactory cases passed BICS edits.

Transmission Statistics Report

This report identifies by case type all transactions received by BICS.

Treasury Offset Program (TOP)

The Treasury Offset Program (TOP) is used to collect delinquent SNAP overpayment claims. Under TOP, there are more than seventy federal payment sources under which an ex-client's debt can be collected. Sources include IRS Tax Refunds, Railroad Retirement Payments, and Federal Salary.

Trust And Agency Account

A trust and agency account is provided for transactions relating to cash and other assets received or accepted in escrow by the Fiscal Officer in his official capacity to be held for trust for subsequent distributions, transmittal or release to other governments, persons, or funds.

Trust And Agency Fund

A trust and agency fund is an account for assets held by the county in a trustee capacity or as an agent for individuals, private organizations, other governmental units or other funds.

- U -

Unaccompanied Refugee Minor (URM)

An unaccompanied refugee minor is defined as a child under the age of 18 deemed to be unaccompanied by a responsible adult. URM's may be identified by either of two federal agencies. The Department of State may identify eligible refugee children overseas. Upon arrival in the U.S., the refugee child is placed in the URM program to receive foster care and other services and benefits. Refugee children who enter the U.S. with a parent, but are unable to remain with the parent, may be eligible to participate in the URM program as determined by the federal Office of Refugee Resettlement.

Unaccompanied Refugee/Entrant Minors Program (URMP)

The Unaccompanied Refugee Minors Program assists unaccompanied minor refugees and entrants in developing appropriate skills to enter adulthood and to achieve economic and social self-sufficiency. The URMP establishes legal responsibility, under state law, to ensure that the unaccompanied minor refugees and entrants receive the full range of assistance, care and services to which all children in the state are entitled, including English language training, career planning, health/mental health needs,

education and training, residential or foster care, and socialization skills/adjustment training.

Uncapped

To remove the ceiling, no funding limit.

Uniform Interstate Family Support Act (UIFSA), and Uniform Reciprocal Enforcement of Support Act (URESAs)

These laws enacted at the state level provide mechanisms for establishing and enforcing support obligations when the non-custodial parent lives in one state and the custodial parent and children live in another.

Uniform System of Accounts for Counties

The uniform system of accounts for counties is based on the following twelve accounting principles:

- Accounting and reporting capabilities
- Fund accounting
- Types of funds of self-balancing groups of accounts
- Number of funds
- Accounting for fixed assets
- Validation of fixed assets
- Depreciation of fixed assets
- Accounting basis
- Annual budgets should be adopted for every operating fund
- Transfer, revenue and expenditure classification
- Common terminology and classification
- Interim and annual financial reports

United States Department Of Agriculture (USDA)

USDA is the federal agency which oversees the SNAP.

Unliquidated Obligations

Amounts that have been committed for expenditure (through allocation to localities or signing of contracts with vendors) but have not

yet been disbursed are referred to as unliquidated obligations.

Unobligated Balances

Unobligated balances are funds that have not been committed to a specific program initiative.

Unsatisfactory Report

The unsatisfactory report identifies those cases that have been rejected by BICS. It is used mainly by the workers to correct errors on the authorization. Payments will not be produced by BICS until the errors for that payment have been corrected. Once the errors are corrected the report need not be retained.

- V -

Vendor Remittance Statement

This report is produced for each indirect check requested. Since one payment may include several vouchers, the remittance statement is included to provide the details of that indirect check composition.

Violation Petition

A violation petition is a formal written application to a court requesting judicial action on the matter of non-payment of court-ordered child support.

Visitation

Visitation is the right of a non-custodial parent to visit or spend time with his or her children.

Vocational Skills

Vocational skills are activities which measure abilities to perform occupational tasks to determine if training is needed.

Vocational Training

The vocational training component requires registrants to participate in instruction of either a specific skill, occupation, or program with a specific vocational objective. It is generally

conducted in an institutional setting. For example, training may be provided by an instructor in a classroom or other non-work site setting, but may also include on-site observation of a work place as part of the training activity.

Voluntary Acknowledgement of Paternity

Voluntary acknowledgement of paternity is a written acknowledgement by both parties, provided on the appropriate form, that the man is the father of a child. This acknowledgement establishes paternity of a child without a court hearing.

Voluntary Placement

Voluntary foster care placement is recognized by Title IV-E of the Social Services Act and is subject to reimbursement, so long as a court determines within 180 days of such placement, that the placement is in the child's best interest and the family meets eligibility requirements.

- W -

Wage Subsidy

A wage subsidy is a payment made to a public or private employer to subsidize an employee's wage or fringe benefits. A wage subsidy may be offered as an incentive for an employer to hire a welfare recipient. Funds used to provide wage subsidies may be made available through diversion of the public assistance grant or other funds.

Wage Withholding

Wage withholding is a procedure by which automatic deductions are made from wage or income to pay some debt such as child support; may be voluntary or involuntary.

Welfare Management System (WMS)

WMS is a management information system developed to improve the administration and control of social services programs (Public Assistance, Medical Assistance, SNAP, and

Services) in New York State. WMS collects, stores, validates and processes basic demographic and eligibility data, which is used to calculate assistance, produce statistical and management reports, detect clients already receiving assistance, and interface with other state information systems (for example, the Child Support Management System, the Medicaid Management System, Wage Reporting System, Unemployment Insurance Benefit System). (Also known as SWMS – Statewide Welfare Management System).

Welfare Reporting and Tracking System (WRTS)

WRTS is the Welfare Reporting and Tracking System, originally created to meet Federal reporting needs. It is a joint project between OTDA, OCFS, DOH, and DOL. This information base includes non-services, services, Medicaid, HEAP and other data from WMS and other state agency applications. WRTS also provides ad hoc reporting.

Welfare-to-Work Block Grant (WtWBG)

This program ended in January 2004.

Welfare-To-Work Division (WWD)

WWD falls under the Employment and Advancement services Bureau which is responsible for oversight of the PA and SNAP employment program which is operated through the Family Assistance, Safety Net Assistance, and SNAP. Oversight includes policy development, technical assistance to districts and provider agencies, contract reporting and monitoring, program oversight of state initiatives, and supervision of district operations.

Work Activity

A program or job to which an applicant or recipient of public assistance is assigned by a social services official. All unsubsidized employment is considered a work activity. Public assistance recipients may be assigned to a work activity or a combination of activities for a maximum of 40 hours weekly. A list of

work activities is included in Office regulations (18 NYCRR 385.9). Districts are authorized to establish additional activities through the local employment plan process. A district must indicate its local employment plan which work activities are available in the district.

Not all work activities count toward TANF or Safety Net Assistance participation rates. Certain activities never count toward participation and others count for a limited number of weekly hours or months. Specific information regarding the extent to which an activity counts toward a participation rate can be found in Office regulations (18 NYCRR 385.8).

The number of hours an individual may be assigned to a work experience is limited by the value of the public assistance and SNAP benefits divided by the minimum wage.

Work Experience Program (WEP)

The work experience program is designed to improve the job readiness of participants through actual work experience. Participants may be assigned to public or private nonprofit agencies. Work experience may be combined with other activity assignments including education, training, or job search. A work experience assignment is limited to the number of hours derived by dividing the value of the public assistance and SNAP (SNAP) benefits by the minimum wage.

Work Experience Activities

Work Experience Activities are defined as the placement of an individual in a clearly defined and meaningful work assignment in which there exists the opportunity to conserve or develop work habits and skills.

Workforce Investment Act (WIA)

This program was replaced by the Workforce Innovation and Opportunity Act (WIOA) effective July 15, 2015.

Workforce Innovation and Opportunity Act (WIOA)

Formerly known as the Workforce Investment Act (WIA) or the Job Training Partnership Act (JTPA) – WIOA is a program and delivery system to train economically disadvantaged persons and others for permanent, private sector employment. One of the programs under WIOA, the Job Corps, is a no-cost education and vocational training program administered by the U.S Department of Labor that helps young people ages 16 through 24 improve the quality of their lives through vocational and academic training.

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