NEW YORK STATE OF OPPORTUNITY. | Office of Temporary and Disability Assistance

Fiscal Reference Manual

Volume 4

New York City Cost Allocation Plan

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Summary of Changes

Chapter # Page #	Explanation of Revisions
Table of Contents Pages i-xvi	The Table of Contents is updated to reflect entry changes for each chapter.
Chapter 5 Page 21	Two e-mail addresses of agency contacts were updated to reflect the revised domain implemented in New York State agencies.
Chapter 8 Pages 1-14	Formatting changes have been made throughout the chapter to make it consistent between Volumes 3 and 4. References to districts other than NYC and the related reporting were also added for consistency.
Page 6	The description of the I/CM-RMS was revised to include references to the reporting by districts other than NYC.
Pages 12-13	The Schedule D-1 (LDSS-2347A) has updated graphics. No form changes have been made.
Chapter 11 Pages 1-16	Formatting changes have been made throughout the chapter to make it consistent between Volumes 3 and 4. References to districts other than NYC and the related reporting were also added for consistency.
Page 7	A section specific to the MA Statistical Report (MR-0-36) was created to consolidate information. Information regarding this report was previously described within multiple line and column instructions for Schedule D-4 Section 1, Lines 1 and 2.
Pages 8-9	The instructions for Schedule D-4, Section 1, Line 1, Columns 3, 5, and 6 and Line 2 were revised to eliminate duplicate information now contained in the section for the MA Statistical Report.
Chapter 23 Page 6	The last bullet in the section “Conducting the Interviews” was revised for clarity per the federal review with approval date Feb. 28, 2012.

Chapter # Page #	Explanation of Revisions
Chapter 23 continued	
Page 22	Code 435 was added to Indirect Activity/Administration chart for reporting "No Response to Survey."
Page 24	Code 717 "FC- Other" was removed from the list of Activity Types as it is no longer used.
Page 26	Code 740 "Family Planning" was removed from the list of Activity Types as it is no longer used.
Pages 24-30	These pages are reissued because the pagination changed due to the above two revisions to the list of Activity Types.
Page 30	Cost code 1032 "Unaccompanied Minors" was removed from the list of Funding Outcome costs codes as these costs are currently direct charged.
Pages 31-71	The matrix of cost codes was reformatted for consistency and revised for pagination changes and the revisions below.
Page 31	Under Activity Type 000, the definition of Code 435 was updated per the federal review with approval date Feb. 28, 2012.
Page 61	Activity Code 715 in the matrix of cost codes was revised to add back the following codes deleted in error per the federal review with approval date Feb. 28, 2012. • PCC codes 100, 106, 107, 108, 109, and 110 have been added to Specific Services section 400. • Specific Services section "401 Initial Fin./Cat. Determ. of Elig.-EAF" with PCC code 102 has been added. • PCC codes 106, 107, 108, 109, and 110 have been added to Specific Services section 421.
Chapter 25	
Page 6	The instructions for the RF6A (Indirect Method), Section 2, Line 12 and Section 3, Line 18 were revised to update line references to the Schedule D-2 and to eliminate the reference to separate RF6A preparation for Refugees.
Page 7	The procedure using the Schedule D17 was revised for clarity and to reflect the change in reporting of F17 function costs effective with October 2011claims.
Page 8	The instructions for the RF6A (Direct Charge Method), Column 6 in Sections 2, 3, and 4 were revised for clarity and to reflect the change in reporting of F17 function costs. A reference to the RF6 instructions in FRM Volume 2 was also added in the instructions for Column 6 in Section 4.

Chapter # Page #	Explanation of Revisions
Glossary Pages 1 - 46	The Glossary section is updated to reflect entry changes for each chapter.
Acronyms Pages 1 - 18	The Acronyms section is updated to reflect entry changes for each chapter.
Index Pages 1 - 26	The Index is updated to reflect entry changes for each chapter.

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INTRODUCTION

The local social service districts administer numerous public assistance programs to clientele who meet specific social, personal, and financial criteria for categorical eligibility. Programs are established by the federal and state governments to meet stated objectives and goals. The major programs administered by NYC and the local districts are described in Chapter 1, Volume 1 of the Fiscal Reference Manual.

In New York City, these programs are administered by three departments as follows:

- Human Resource Administration (HRA),
- Administration for Children's Services (ACS), and
- The Department of Homeless Services (DHS).

The federal and state governments provide specific levels of funding for these various programs, activities, and categories and their cost of administration. Federal funding levels range from 100% for the Home Energy Assistance Program, to 0% for the Safety Net program. State funding levels are generally 50% of the non federal share of expenditures, but this level can vary from 100% to 0% depending on special or legislated funding provisions for individual programs.

The expenditures of New York City fall into the general categories of assistance and care, purchased social services, and administration. Total reimbursement claims are the sum of assistance and care costs, purchase of service costs, and administrative costs. Assistance and care and purchase of service claiming are detailed and explained in Volumes 1 and 2 of the New York State Fiscal Reference Manual. This volume describes the identification, allocation and claiming of administrative costs incurred by NYC in providing programs and services.

This chapter is devoted to the explanation of the cost allocation system.

DEFINITION OF A COST ALLOCATION SYSTEM

The NYC administrative effort of the three New York City agencies is made up of the management, supervision, and operation of the assistance and care programs and purchase of services. The effort is sometimes difficult to directly match to specific program areas. This necessitates a cost allocation system which fairly and equitably distributes administrative costs to program and service areas.

A cost allocation system is a set of procedures designed to meet the financial and management needs of an organization. For the three New York City departments, the financial need is to identify and allocate total salary, non salary and indirect administrative costs of benefiting programs each agency administers, 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.

This manual will provide the three New York City departments with the concepts, principles and procedures required to implement and operate a sound cost allocation system. This cost allocation system must be in accordance with federal requirements defined in federal Circular A-87 and state requirements defined in Department Regulations 18 NYCRR 602.

Each agency may claim a significant amount of reimbursement by carefully applying a sound cost allocation methodology. The methods described herein assure proper reimbursement is obtained.

GENERAL REQUIREMENTS OF COST ALLOCATION PLANS

The process of claiming state and federal reimbursement for expenditures includes:

- identification of costs related to specific programs or activities, and
- the preparation and submission of claim forms and the documentation to support those claims, as required.

New York City will work with two types of Cost Allocation plans. The primary plan is the local district Cost Allocation Plan which deals with the distribution and claiming of the three local social services district's administration costs. Basic requirements for this plan are as follows:

- The annual submission of a certification stating that a complete organizational review has been conducted and all staff have been assigned appropriate functional codes which represent organizational units or pools.
- A semiannual certification signed by either the employee or a supervisor who has first hand knowledge of the work performed by the employee for those who work on a single Federal program or cost objective. This is required regardless of the funding level of the cost objective or program.
- Classification of each administrative payroll by defined functions and/or sub-functions.
- Annual determination of fringe benefit rates and application of these rates on a monthly basis to determine fringe benefit costs. The fringe benefit rate for the City fiscal year is calculated by the NYC Office of Management and Budget for each of the three departments.
- Classification of non-salary expenditures by defined functions and/or sub-functions.
- Maintenance of accurate statistics within certain program areas to distribute functional costs to specific functions/programs.
- Maintenance of audit trails and documentation for state and federal review.
- Preparation and submission of required schedules and supporting documentation to obtain State and Federal reimbursement.
- Procedures in place to revise cost allocation plans during the year if circumstances make it necessary.

The second plan is the A-87 City-wide Cost Allocation Plan. This plan provides a basis for the distribution of certain city-wide central services costs known as A-87 costs, or indirect costs, to HRA, ACS, DHS and other city agencies.

HRA, ACS and DHS will claim federal reimbursement on estimated A-87 costs during the year. If an adjustment is needed to align the claimed amount with the actual costs for that year, that adjustment is rolled forward into next year's estimated rate calculation. The new rate is then negotiated directly with the Federal Department of Health and Human Services.

The A-87 City-wide Cost Allocation Plan and cost distributions are normally administered by a city fiscal officer and are not under the direct control of HRA, DHS and ACS. Each department, however, is required to submit to the Bureau of Financial Services an annual certification signed by the administrating official. This item is needed to establish each agency's eligibility to claim federal reimbursement for A-87 costs for

that fiscal year. As an example, the annual certification submitted for calendar year 2001 would be based on the actual expenditures incurred during calendar year 1999. The certification, therefore, would be for 2000 and the copy of the completed plan used as the basis for 2001 claiming would be the actual 1999 expenditure report. This is discussed in more detail in Chapter 6 of this volume.

BASIC CONCEPTS OF COST ALLOCATION

A comprehensive cost allocation plan requires the development of an organization chart for each of the three departments. The organization chart will define authority, responsibility and accountability for each department. It will aid in the development of a cost allocation system where those expenditures that can be directly identified to a function or program are charged to that function/program.

Those expenditures that are related to more than a single function/program can also be identified and "pooled" for allocating to the other benefiting functions/programs on some suitable basis.

A function is a set of activities related to accomplishing a particular goal or objective. These functions serve to accumulate costs into groups of like activities for direct expenditures and to receive indirect and overhead costs allocated to these groups. Usually, a function corresponds to an organizational unit within a social services district, but that may not necessarily be the situation. A function may contain activities that benefit several programs or just one. For example, Intake/Case Maintenance would be a function that would correspond to an organizational unit. It would cover several state and federal programs such as Safety Net (SN), Temporary Assistance for Needy Families (TANF), Emergency Assistance to Families (EAF), Emergency Aid to Adults (EAA), etc. Food Stamps would be a function that also corresponded to an organizational unit, but only one program is covered by that organizational structure.

At the same time, there are functions that may not correspond to an organizational unit such as the function entitled, "Other Reimbursable Programs." This function generally involves small reimbursable programs that are special demonstration projects or are seasonal in nature and use staff on a temporary basis from other functions. An example of this would be the Home Energy Assistance Program (HEAP) where there is a high degree of activity during the winter season and a low volume during the summer. The employees who would be involved in HEAP would normally be charged to the Income Maintenance/Eligibility function when not working on HEAP.

There are other basic concepts of any Cost Allocation system:

- All administrative costs (salary, fringe benefits, and non-salary expenditures) are considered to be the total costs that must be directly charged or pooled and allocated to specific categories or programs.
- Proper assignment of expenditures is based on the organizational chart.
- Expenditures which are solely related to a specific function/program are directly charged to that function/program.
- Expenditures which are related to more than one function or program (i.e., "common" costs or overhead costs) are distributed among the functions/programs which they support in proportion to the level of support provided.
- Factors, bases, or measures selected for use in allocating common or overhead costs should closely correspond to the real effort and resources applied.

- A cost allocation system should provide both management and financial data needed to make decisions, establish policies, identify progress and areas in need of improvement.
- A cost allocation system should include flexibility to meet individual circumstances and still produce compatible and accurate results.

TYPES OF EXPENDITURES

There are several types of expenditures to consider in any cost allocation plan. Among them are salary, fringe benefits, non-salary, and A-87 City-wide costs.

Salary and Fringe Benefits Costs

This grouping of expenditures would include the salary and wages paid to each individual employed by the local social services district. It would also include fringe benefits paid on behalf of those employees. The fringe benefits can be claimed on an estimated rate basis which is adjusted to actual after year end, or claimed on a cash basis.

These two items comprise the total personnel costs chargeable to each function.

The local districts may use up to a total of fifteen identified functions in the cost allocation plan. These functions follow the program areas with the addition of an overall overhead and a DSS overhead account. Each of the three departments may need to report expenditures in only a portion of these functions. Because these functional classifications form the basis on which cost allocations are made and reimbursement claims are derived, each district must maintain appropriate systems and documentation. Records must be updated as personnel and organizational changes occur and the accuracy of the functional assignments must be verified.

These records would list in each of the identified functions, every individual who is administratively responsible to the local social services commissioner. The salary or wages of such individuals are paid by the district. Each individual must occupy an authorized position that is carried in one of the City's General Funds accounts.

Non-Salary Costs

Non-Salary administrative expenditures are defined as all expenditures made by a local social services district except:

- Salaries and wages of employees in authorized positions,
- Fringe benefits for employees in authorized positions,
- A-87 city-wide costs,
- Assistance and care expenditures made on behalf of recipients, or
- Purchase of services expenditures made on behalf of clients.

All non-salary administrative expenditures must be assigned to one of the fifteen identified functions, and in addition, to one of the various object of expense codes described in Chapter 5. These object of expense codes identify various types of expenditures into two broad categories of either direct charges or indirect

charges. These costs are then further classified by the type of article or service purchased. Included as examples of types of expenditures would be travel, rent, supplies, EDP services, medical transportation costs, cooperative agreements, publicly-owned building costs known as maintenance in lieu of rent, etc.

Non-Salary expenditures must be supported by expenditure vouchers, billing forms, adjustment and/or journal memorandums before being claimed for reimbursement.

Each non-salary expense item must be classified by the function for which the expenditure was incurred. When a non-salary expenditure exclusively benefits a function, it must be assigned to that function. If a non-salary expenditure benefits three or more functions, (but the benefit derived by each function cannot be reasonably determined) it must be assigned to one of the overhead functions as follows:

- Assign to the Overall Overhead function those costs that benefit some or all other functions and the non-administration/local program function.
- Assign to the DSS Administrative Overhead function those costs that benefit three or more of all functions except the non-administration/local program function (this function is described in Chapters 2 and 3.)

Monthly, each department would prepare a summary of the non-salary expenditures organized by function and object of expense. Those costs assigned to the Overall Overhead function and to the DSS Overhead function are allocated to the remaining functions based on the percentages of staff counts for those functions.

A-87 City-Wide Costs

A-87 costs take their name from the Federal Government's Office of Management and Budget Circular No. A-87. The policies and procedures contained in this circular provide federal reimbursement for certain city-wide central services costs incurred by local governmental agencies in support of local social services operations and other City operating agencies.

Examples of these central services would be: accounting, audit service, bonding, budgeting, central stores, legal expenses, motor pools, payroll preparation, personnel administration, printing and reproduction, automatic data processing, insurance, building space and related facilities, etc.

To determine the amount of federal reimbursement that is claimable for these costs, the local government must:

- Prepare an annual indirect cost proposal that identifies each of the City agencies included in the A-87 pool of costs and describes the methodology to be applied to distribute the costs related to HRA, ACS and DSH operations,
- Allocate these costs among the functions administered by the district,
- Calculate the federal share of reimbursement by program and category, and
- Adjust estimated costs claimed based on the indirect cost proposal to actual costs after the end of the fiscal year when the final costs are determined.

Function/Assignment of Administrative Costs

The cost allocation system in use in New York State uses functional assignments as the cost centers for pooling administrative expenditures. There currently are fifteen functions recognized for local district to use in identifying costs to functions. They are:

Intake/Case Maintenance which includes all activities related to determining and maintaining public assistance eligibility for applicants or recipients of public assistance.

General Services which includes all activities related to the provision of social services to eligible clients. Local staff assigned full-time to agency-operated Senior Citizen Centers, Day Care Centers, and Foster Boarding Homes would not be included in this function.

Employment Programs which includes all activities related to the provision of employment services and training to eligible participants.

Medical Assistance Eligibility/Payments which includes all activities necessary to provide Medical Assistance to eligible recipients (except those activities which qualify for enhanced Federal reimbursement because they involve policy/planning and administration by skilled professional medical personnel).

Medical Assistance Policy Planning/Administration which includes all activities performed by skilled professional medical personnel (and their direct support staff) which involves policy planning and administration of the Medical Assistance Program.

Training which includes all activities of staff development like orientation of new employees, continuing in-service training of employees, and provision of educational programs.

Food Stamps which includes all activities related to the provision of Food Stamp benefits to eligible recipients.

Child Support Enforcement which includes the activities necessary to locate absent parents and obtain child support payments.

Fraud and Abuse Detection which includes the activities involving fraud detection, investigation, and prosecution for the various programs the local social services district administers.

Home Energy Assistance Program which includes the activities related to the provision of HEAP benefits to eligible recipients.

Welfare Management System which includes data entry activities to support the state operated EDP eligibility as well as coordination activities between the city and the state.

Other Reimbursable Programs of a NYC department which includes activities related to other small reimbursable programs that are not covered in the other functions. Often these programs are demonstration projects or permanent programs that are not easily incorporated in the allocation bases used for the other functions.

The DSS Administrative Overhead of a department which includes activities that support exclusively the above listed functions, but cannot properly be classified as being solely related to one of those functions such as accounting, personnel, legal and purchasing.

Non-Administration/Local Programs which includes local programs administered by each departments that are reimbursed through assistance claims for their costs of operations.

Overall Overhead of a department which includes activities that support all of the above listed functions such as the Commissioner's office.

These functions will be described in more detail in the following chapters.

Chapter 2: Overview of the Cost Allocation Plan

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Steps and Procedures in the Cost Allocation Process *2-2*

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INTRODUCTION

This chapter presents an overview of the Cost Allocation Plan describing the principles and procedures of cost allocation, including time distribution studies, random moment studies, step down procedures, and other methods of cost allocation. The intent is to assist districts in understanding plan concepts and the application of these concepts to arrive at a monthly allocation of costs.

PRINCIPLES OF COST ALLOCATION

As discussed briefly in Chapter 1, there are six basic principles of a DSS cost allocation system:

1. All administrative costs (both salary and non-salary expenditures) are considered the total cost pool which must be allocated to specific categories or programs.
2. Expenditures which are solely related to a specific function are directly charged to that function.
3. Expenditures which are related to more than one function or category are referred to as "mixed" costs, and are distributed among the functions which they support in proportion to the level of support provided.
4. Factors or measures selected for use in allocating "mixed" costs and overhead costs should closely correspond to the "real" effort and resources applied.
5. A cost allocation system should provide data for accounting and fiscal operations and also for management.
6. A cost allocation system should include flexibility to meet individual circumstances and still produce compatible and accurate results.

Expenditures should be charged directly to functional accounts and distributed to categorical areas within each functional account, whenever possible. The use of random moment studies (RMS) and time study distribution reports will aid in achieving this goal. When operations are too diversified to direct charge a cost to a function, then DSS administrative overhead and/or overall overhead accounts should be charged. Subsequent allocation of total overhead costs to the direct functions is made by applying percentages of functional staff counts.

Larger districts and each NYC department may identify a "pool" of costs within the DSS administrative overhead and overall overhead areas which are charged to direct functional categories by using a step-down allocation procedure. This procedure requires all components of the pool to be identified to functional areas and the total pool be directly charged. If only some, but not all components are directly identified, then the total pool must remain in either the DSS administrative overhead or overall overhead functions. These costs are subsequently distributed to direct functions based on staff count percentages.

STEPS AND PROCEDURES IN THE COST ALLOCATION PROCESS

The purpose of the cost allocation process is to identify, accumulate, and allocate direct and indirect salary and non-salary costs to those departments or units which benefit from the expenditure. An understanding of the organizational structure and the mix of programs administered by the organization is the initial step in the development of a district cost allocation plan.

The exhibit on page 4 presents a basic organization chart for a local agency. Shown are a number of district programs and functions most agencies perform. The functions to which costs are assigned should correspond to the programs and functions appearing on the organization chart.

The remainder of the cost allocation process primarily consists of five steps performed each month to assign or allocate administrative costs to functions and then to further allocate costs to program categories (such as TANF, SN) using a basis which reflects the local effort spent in each category. The five steps in the cost allocation process are:

1. Codification and listing of payroll by function and coding non-salary expenditures by function and object of expense.
2. Entry and summarization of non-salary expenditures by function.
3. Allocation of salary and non salary overhead function expenditures to direct functions.
4. Allocation of total function costs to various categories using appropriate workload measures. This type of allocation is performed separately for each function.
5. Computation of the appropriate federal, state, and local shares for each function (by program) and claiming Federal and State reimbursement.

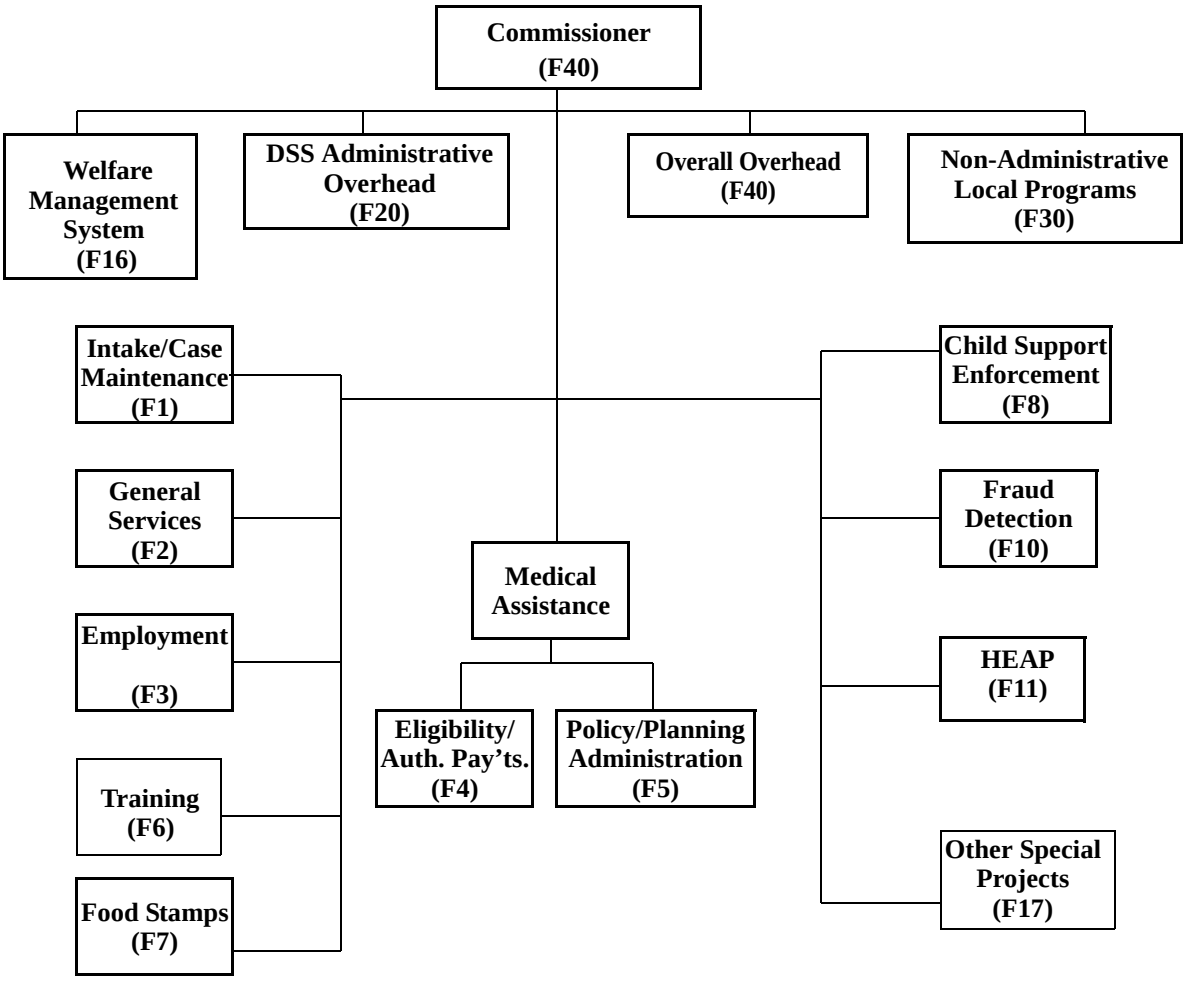
The procedures for completing each of the above steps involve using several claiming schedules referred to as the D Series which are components of the RF-2A claim package for administrative expenditures. These steps are further described as follows:

Step 1 Coding of Payroll and Non-Salary Expenditures by Function

All local district administrative costs must be coded to one of 15 major functions as follows:

- Intake/Case Maintenance (F1)
- General Services (F2)
- Employment Programs (F3)
- Medicaid Payments/Authorizations (F4)
- Medicaid Policy Planning/Administration (F5)
- Training (F6)
- Food Stamps (F7)
- Title IV-D, Child Support Activities and Collections (F8)
- Fraud and Abuse Detection (F10)
- Home Energy Assistance Program (F11)
- Welfare Management Systems (F16)
- Other Reimbursable Programs (F17)
- DSS Administration Overhead (F20)
- Non-Administration/Local Programs (F30)
- Overall Overhead (F40)

Local Department of Social Services Organizational Chart By Function



Local districts are required to submit an Annual Certification statement (LDSS-2346) to certify the annual review of functional assignments of staff by a local governmental official. Please refer to Chapter 4 for a copy of this form and its instructions.

In certifying the review of functional assignments, the authorized social services official verifies a complete review of functional assignments has been completed within the last 30 days. The district must also attest that the functional assignments are accurate, and that a mechanism is in place to accurately update, on an ongoing basis, the functional assignments of employees.

Payroll systems should identify all staff by function. Procedures for identifying and coding salaries are described in Chapter 4. At the end of the month, these salary costs are summarized by function. In this summarization process the local districts must also determine the total number of staff assigned to each function.

Procedures for identifying non-salary expenditures are described in Chapter 5. The non-salary costs should be coded by function and by object of expense when the payment is processed. At the end of each month, these individual expenditures are summarized in a listing which groups expenditures first by object of expense codes and then arrays the expenditures by function codes. This summary is referred to as the detailed version of the LDSS-923 form, entitled "Schedule of Payments of Administrative Expenses Other Than Salaries."

Procedures for claiming of A-87 costs are described in Chapter 6. A-87 costs are a pool of central services costs incurred by local governmental agencies in support of local county or city operations including social services. Examples of central services costs include accounting, audit services, bonding, budgeting, central stores, legal, motor pools, payroll preparation, personnel administration, printing and reproduction, automatic data processing, insurance, etc. For the local DSS and NYC departments to claim reimbursement for A-87 costs, the county and fiscal officers must prepare annually an A-87 cost proposal which documents, identifies, accumulates, and distributed allowable central services costs to each of the county and city agencies included in the A-87 cost pool.

Step 2 Entry and Summarization of Expenditures on Administrative Schedules

The salary and fringe benefit costs summarized by function in the payroll records are brought forward to the LDSS-2347 form entitled, "Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program." The staff counts are also entered on the Schedule D at this point.

The non-salary costs are further summarized by preparing a summary LDSS-923 form. This version lists summary totals for each object of expense code which are broken out under columns representing each function code. The total for each function is then carried forward to the Schedule D.

Step 3 Allocation of Overhead Expenditures to Direct Functions

The functions described in Step 1 include 12 direct or line functions (such as Intake/Case Maintenance, General Services, etc.) and three overhead functions (Welfare Management System, DSS Administrative Overhead and Overall Overhead). Overall Overhead and DSS Administrative Overhead are each allocated to the remaining functions and the WMS function on the basis of staff count percentages.

First, Overall Overhead is distributed to all DSS functions (including DSS Administrative Overhead) and Non-DSS program functions (such as a county-operated agency boarding home for foster care children) on the basis of the proportion of staff in each of these functions. Next, the DSS Administrative Overhead is distributed to the WMS function and the DSS line functions based on the proportion of staff in each of these functions. The result is an allocation of total overall overhead and DSS overhead cost to the 12 direct functions and the WMS overhead function.

After the above allocations, A-87 costs are assigned to these two overhead functions and allocated to the other functions and the WMS function using the same overhead allocation procedures described above.

Operational WMS salary, non-salary, assigned overhead and A-87 costs are then distributed to the benefiting functions on the Schedule D. This process uses percentages derived from recipient count information appearing on the monthly WMS statistical report entitled, "WST002 Active Cases and Individuals." The

local district calculates the monthly distribution of WMS costs on a worksheet and the allocation of costs is reported on the Schedule D.

Salary, non-salary, overhead, WMS, and A-87 costs assigned to line functions as described above are totaled on the Schedule D. The computation of the federal, state and local shares is then ready to be determined on the Schedules D-1 to D-8, D-10 and D-17 or RF17 Worksheet.

Step 4 Methods to Allocate Function Costs to Categories

After the overhead costs and WMS operational costs are distributed to all of the direct functions, the costs are totaled on the Schedule D. Each of the DSS line function totals are transferred to a particular D Series schedule. These sub-schedules are used to further allocate the functional costs to the reimbursement categories utilizing various workload measures. The specific workload measures for each function are described as follows. Note: Items of expenditure that a local district wants to direct charge to a particular program (if not listed under that program) must be prior approved by the Bureau of Financial Services.

(F1) Intake/Case Maintenance (I/CM)

Total I/CM costs (Function F1) appearing on the Schedule D are reported on the LDSS-2347-A entitled, “Schedule D-1 Claiming of Intake/Case Maintenance Expenditures.” These I/CM costs are either direct charged to a specific category or are allocated to the categories based on the percentage results of the Intake/Case Maintenance Random Moment Study (I/CM-RMS) conducted during the previous quarter. The I/CM-RMS also identifies the percentages of current monthly eligibility activity costs that should be allocated to the Medical Assistance Program under the F4 function, and the Child Care Program under the F2 function and the Food Stamps Program under the F7 function.

(F2) General Services

Total General Service administrative costs (Function F2) appearing on the Schedule D are reported on the LDSS-2347-B entitled, “Schedule D-2 Allocation for Claiming General Administration Services Expenditures.” These costs are combined with child-care costs transferred from the Schedule D-1. These costs are either directly charged to the benefiting programs/service categories or are allocated based on percentages derived from the Services Random Moment Survey (SRMS) conducted the previous quarter.

The costs from the Schedule D-1 representing Day Care eligibility costs identified by the I/CM-RMS are included with the costs for the Child Care Block Grant for reimbursement.

F2 coded costs allocated on the Schedule D-2 to the Title XIX MA Health Related Services and the Unaccompanied Minors Program are transferred to other schedules for claiming purposes.

(F3) Employment Programs

Total employment program administrative costs (Function F3) appearing on the Schedule D are reported on the LDSS-2347-B1, entitled, “Schedule D-3 Allocation and Claiming of Administrative Costs for Employment Programs.” These costs relate to the TANF Employment program, the Food Stamp Employment and Training program (FSET), and non-Federal employment programs.

Administrative costs are either direct charged or allocated by time distribution reports and other workload measures.

(F4) Medical Assistance

Medicaid Eligibility/Authorization and Payments costs (Function F4) appearing on the Schedule D are reported on the LDSS-2347-B2 entitled, "Schedule D-4 Calculation of Medical Assistance Eligibility Determination/Authorization/Payments Cost Shares." These costs are allocated on the Schedule D-4 between categories that are either eligible for federal financial participation (FFP) or are federally non-participating (FNP) based on proportions derived from a statistical report. The MARS statistical report, used by districts other than New York City, provides beneficiary counts under those two categories. The report used by NYC provides eligibility counts under these two categories. The costs from the Schedule D under the F4 column are combined with the MA-related costs transferred from the Schedules D-1 and D-2.

(F5) Medical Assistance Policy Planning & Administration

These Medicaid costs (Function F5) appearing on the Schedule D are reported on the LDSS-2347-B3 entitled, "Schedule D-5 Calculation of Medical Assistance Policy Planning/Administration Cost Shares." The costs are allocated between FP and FNP based on proportions derived from the same statistical reports as used for the F4 costs.

(F6) Training

Total training costs (Function F6) appearing on the Schedule D are reported on the LDSS-2347-C entitled, "Schedule D-6 Reimbursement Claim for Training." On this form, the costs are distributed to the applicable functions based on the proportion of hours of staff training in each functional area during the previous quarter. Costs are then further distributed to other programs or categories on the same basis as the regular administrative costs are distributed within each function.

(F7) Food Stamps

Total Food Stamp administrative costs [Function F7) appearing on the Schedule D are reported on the LDSS-2347-E entitled, "Schedule D-7 Distribution of Food Stamp Expenditures to Activities." The costs from the Schedule D-1 representing Food Stamp eligibility costs identified by the I/CM-RMS are included with the F7 costs to be reimbursed by USDA.

(F8) Child Support Activities/Title IV-D

Total Child Support and Collection Activities administrative costs (Function F8) appearing on the Schedule D are reported on the LDSS-2547 entitled, "Schedule D-8 Allocation for Claiming Title IV-D Child Support Activities and Support Collection Unit Expenditures." These expenditures are allocated to the client categories (TANF, Non-TANF and Non IV-D) based on quarterly case counts with federal funding eligible only for the TANF and Non-TANF categories. The costs are also broken down to eight sub functions (which represents specific child support activities) for federal reporting purposes."

(F10) Fraud & Abuse Detection

Total Fraud and Abuse investigative unit administrative costs (Function F10) appearing on the Schedule D are reported on the LDSS-2347-F entitled, "Schedule D-10 Claiming of Fraud and Abuse Investigative Unit Expenditures." The costs to be distributed on this form are either directly identified to the PA, MA, or Food Stamp programs, or are allocated to these programs. The allocation is based on proportions of total cases investigated in each category for the immediately preceding quarter.

(F11) Home Energy Assistance Program (HEAP)

Beginning with October 2011 claims, HEAP administrative costs appear on the Schedule D in a new function, F11. This program is not reimbursed through the RF2A. HEAP expenditures are reported on the LDSS-3551 entitled, "RF-8 Monthly Statement of Expenditures and Claims for the Home Energy Assistance Program." This claim form is described in the Fiscal Reference Manual, Volume 2, Chapter 3. HEAP costs prior to October 2011 are reported in the F17 function and on the LDSS-3551.

(F17) Other Reimbursable Programs

All costs of programs and activities receiving federal and/or state reimbursement that are not covered by the other functions on the Schedule D are reported in the F17 function. These programs are not normally claimed on the RF-2A. They are individually reported to the Department on other claim forms such as the AC-92 Standard Voucher, the LDSS-3551 entitled, "RF-8 Monthly Statement of Expenditures and Claims for the Home Energy Assistance Program," the LDSS-3510 entitled, "Schedule RF-6A Federal Reimbursement for Refugees or Cuban/Haitian Administrative Costs," or the LDSS-3922 form entitled, "Reimbursement Claim For Special Projects." These claim forms are all in Chapter 3 of the Fiscal Reference Manual, Vol. 2 with the exception of the Schedule RF-6A which is in Chapter 25 of this Volume.

(F30) Non-Administration/Local Programs

These costs which relate to such programs as agency-operated family shelters, adult shelters, day care centers or children's congregate care facilities are not carried over to a D Series sub schedule. These costs are claimed on the appropriate program claim in the RF-2 claim package. Please refer to Chapter 3 of Volume 2 of the Fiscal Reference Manual.

Local districts will complete each of the above schedules along with Schedule D on a monthly basis. Their completion will result in an accurate allocation of all costs in sufficient detail to permit the calculation of federal, state and local reimbursement.

Step 5 Computation of the Appropriate Federal, State, and Local Shares

The final step in the cost allocation process is the calculation of federal, state and local shares on the Schedules D-1 through D-8, D-10 and D-17 or RF17 Worksheet. The total calculated federal and state shares are then transferred from the respective D Series schedule to the appropriate claim summaries. For most D Series schedules, that is the LDSS-1272A entitled, "Schedule RF-2A Monthly Statement of Administrative Expenditures and Claims for Federal and State Aid."

For function F17 expenditures reported through September 2011, federal, state and local shares are determined by program on the Schedule D-17. They are then summarized (depending on the program) on various forms such as the AC-92 "Standard Voucher," the LDSS-3922 entitled, "Reimbursement Claim for Special Projects," the LDSS-3510 entitled, "Schedule RF-6A Federal Reimbursement for Refugees or Cuban/Haitian Administrative Costs," or the LDSS-3551 "RF-8 Monthly Statement of Expenditures and Claims for the Home Energy Program." Beginning with October 2011 claims, the federal, state, and local shares for F17 expenditures are determined in the RF17 claim package on the RF17 Worksheet. These are then summarized on the LDSS-4975 "Monthly Statement of Special Projects" within the same claim package, the AC-92 "Standard Voucher," or the LDSS-3510 "Schedule RF-6A Federal Reimbursement for Refugees or Cuban/Haitian Administrative Costs."

In addition to the above calculations of shares, there is 100% state reimbursement provided for specific categories of administrative costs on the LDSS-843 entitled, "RF-3 Adjustment Claims for Additional State Aid on Expenditures 100% Reimbursable."

There are sometimes specific exceptions to the above steps depending on local district organization and functions. These exceptions should be addressed in the cost allocation plan.

METHODS OF ALLOCATION

There are several methods of allocating costs to functions. Among these are time studies, step-down procedures, and random moment studies which are briefly discussed below.

Time Distribution Studies

Generally, employees assigned to the F3, F7, F8 or F17 functional codes will need to complete a time study. Any employees working in multiple direct functions, (F1 through F8, F10, F11, F16, F17, or F30) must complete time studies. If it is not feasible for that employee to complete a time report, they can be assigned to an overhead function (F20 or F40) instead. The time studies are completed for each day in one full pay period during the first month of each quarter by the employees affected. The information taken from these reports will be used during the next quarter to allocate the corresponding monthly administrative costs to each benefiting area and fulfill federal reporting requirements. Instructions in the preparation of various time distribution studies appear in Chapter 4.

Step-Down Allocation Procedure

The step-down procedure is a method of allocating administrative costs to several functional categories (such as I/CM, or General Services) on the basis of detailed workload measures instead of allocating costs based on staff count proportions as described for overhead costs in Step 3. The use of step-down procedures to distribute a specific organization's costs are required in those circumstances where:

- The organizational unit has annual expenditures of more than $1 million dollars and is large enough to warrant a separate allocation procedure.
- Distributing the costs of the organizational unit by using staff ratios results in an inaccurate distribution of costs which are not reflective of actual efforts devoted to each function.

Use of the step-down procedure involves the application of the following five steps:

1. Identification of the appropriate support organization for use of the step-down procedure based on:

   a. Unit size
   b. Unusual work distribution for which a distribution based on staff count proportions is not appropriate or accurate.

   A support organization unit is one that provides a single function or service to the agency (i.e. a legal unit, computer support unit, general accounting unit, etc.). This would not include an administrative division of two or more of these units.

2. Analysis of the work content of the unit including:
   a. Type of work performed and the variability of the work.
   b. Workload units applicable for allocating expenditures of the unit.

3. Establishment of procedures for the separate identification of unit salary costs by separate coding of unit personnel expenditures.

4. Implementation of a statistical data collection mechanism for measuring workload by function. Examples of potential workload measures include weighted time factors, Random Moment Study (RMS) statistical data, or specialized counts of work measures. On the following page are examples of measures that are suggested by the federal government.

5. Ongoing use of the cost coding and statistics for stepping down these costs.

Applying the procedures outlined above results in a more precise allocation of support unit costs to the major functional areas. Nevertheless, the step-down procedure requires extra effort to code salary costs by support unit and to maintain an ongoing statistical effort. The procedure is most useful when the support unit is large and the distribution of costs by using workload measures is more practical for cost allocation purposes than using staff count proportions embodied in Schedule D procedures. See Chapter 20 for a full description of the Step Down Allocation form.

Prior state approval is necessary before a step-down procedure can be implemented. To obtain approval for a step-down procedure, you would need to submit a full explanation of the proposal, the estimated annual fiscal impact, and the reasons why using an overhead allocation of the expenditures involved would not result in an equitable distribution of the costs. This proposal should be addressed to:

Bureau of Financial Services
New York State Office of Temporary and Disability Assistance
40 N. Pearl Street 14th Floor
Albany, New York 12243

It is possible to have support unit costs allocated to overhead functions. In these cases, the overhead costs derived from application of the step-down procedure will be distributed to Schedule D functions on the basis of staff count proportions as part of the overall Schedule D procedure.

Suggested Basis For Cost Distribution

TYPE OF SERVICE	SUGGESTED BASIS FOR ALLOCATION
Accounting	Total dollar volume or number of transactions processed.
Auditing	Direct audit hours
Budgeting	Direct hours of identifiable services of employees of budget office
Data Processing	Service hours, job basis
Disbursing Service	Number of checks or warrants issued
Legal Services	Direct hours of usage
Mail and messenger service	Number of documents handled or employees served
Motor pool costs including automobile management	Miles driven and/or days used
Office machine and equipment	Direct hours of service
Office space	Square Feet of space occupied
Organization and Management	Direct hours, number of direct staff managed
Payroll services	Number of employees for whom payroll is processed
Personnel administration	Number of employees or salaries and wages
Printing and reproduction	Direct hours, job basis, pages printed, etc.
Local telephone	Number of telephones
Health Services	Number of employees

Allocating I/CM Costs Based on Random Moment Study

The Intake/Case Maintenance Random Moment Study (I/CM-RMS) completed for F1 coded Intake/Case Maintenance personnel is used for allocating the unidentified F1 costs to the six PA categories (TA, SN, EAA, EAF, SN-MOE, NPA) and to measure those activities mutually benefiting (beneficial) and solely applicable (incremental) to the Medical Assistance and Food Stamp programs. State staff conducts the I/CM-RMS each quarter according to valid statistical requirements. The study results are summarized on a quarterly basis and the results are applied to total F1 costs (other then those direct charged) being claimed for the following quarter.

Random Moment Survey for General Services

The Services Random Moment Survey (SRMS) for the Administration of General Services function is conducted each quarter by taking random observations of service workers at specific moments during the work day. The observer must properly code the specific service activity the worker is involved with at the specific moment being observed. The survey results are quantified and service percentages are developed. The study is conducted in accordance with valid statistical requirements, with the sample observations identifying the portion of worker time that is reimbursable under federal programs.

The quarterly percentages compiled are applied to the next quarter's total F2 General Services administration costs (other than those costs directly charged on the Schedule D-2). The costs are distributed to Title XX (while also complying with Title XX reporting requirements) and other alternate reimbursement categories such as Title IV-E, Title XIX, and Title IV-A (EAF).

The Services Random Moment Survey should also provide reliable cost and statistical information for management and Title XX planning purposes.

Allocating Overall Overhead and Training Costs to F30 Non-Administrative/Local Programs

There are some districts that may operate more than one non-administrative program at a time. Such a district should allocate F40 overall overhead costs to the various F30 programs as follows:

- Allocate that portion of overall overhead costs (that was allocated on Schedule D to function F30) to each individual program included in F30 usually by using staff count proportions.
- Add the allocated overhead costs to the total direct costs of each program.
- Claim the derived total costs through procedures established for each program.

There are alternate procedures for calculating and claiming the commissioner's office costs as they relate to public institutional care costs such as Public Homes. There are also some special procedures for allocating training costs to the F30 function when the staff development coordinator provides training for F30 staff as well as the staff assigned to functions F1 through F20. These procedures are explained in detail in Chapter 19.

Allocation of A-87 Costs

A-87 costs are a pool of central services costs incurred by local governmental agencies in support of local district operations including social services. Examples of central services costs include accounting, audit services, bonding, budgeting, central stores, legal, motor pool, payroll preparation, personnel administration, printing and reproduction, automatic data processing, insurance, etc. For the local DSS to claim reimbursement for A-87 costs, the county and city fiscal officers must prepare annually an A-87 cost proposal which documents, identifies, accumulates, and distributes allowable central services costs to each of the county agencies and NYC departments included in the A-87 cost pool. Detailed policies and procedures for preparing an indirect cost proposal are contained in OMB Circular A-87.

A-87 costs are usually claimed monthly on the Schedules D, D-1 through D-8, D-10, and D-17 or RF17 Worksheet by using estimates from the annual proposal prorated over a 12 month period. An annual reconciliation is required after actual costs are determined with any adjustments rolled over to the following year's estimated rate. Complete procedures are described in Chapter 6.

Local districts are required to submit a Cost Allocation Annual Certification (LDSS-2346) form each year to certify the A-87 indirect cost proposal by a local county or city official.

In certifying an A-87 indirect cost proposal, the authorized official verifies the information contained in the A-87 cost proposal is correct and is prepared in accordance with the policies and procedures contained in the Federal OMB Circular A-87.

The official also certifies the procedures were utilized to:

- Prevent costs from being allocated to federal programs as indirect costs that have already been treated as direct program costs,
- Assure consistent treatment was accorded similar costs, for all programs in the department/agency, regardless of the source of funds,
- Assure that costs have not been treated as indirect costs of federal programs inconsistent with statutory restrictions governing those programs, and
- Assure all costs are allowable, that there is a beneficial relationship between allocated costs and the federal programs charged, and that similar costs have been treated consistently.

REIMBURSEMENT RATES FOR ADMINISTRATION OF DSS PROGRAMS

The following pages contain three listings. The first listing, "Reimbursement Rates for Administration of DSS Programs," presents the federal, state, and local shares for most DSS categories. The second listing, "Required Submission for the Cost Allocation Plan," presents forms and schedules the local district must periodically submit for claims reimbursement. The third listing, "Backup Documentation LDSS Not Required to Submit," includes supporting documentation the local DSS is not required to submit, but should retain to support claims submitted.

Both of the last two listings include a description of each form or schedule and a chapter reference where each form is explained in greater detail. These forms and schedules play a crucial part in the application and the documentation of the Cost Allocation Plan.

Note that the following two State Budget initiatives may affect the level of federal, state and local shares depending on the rate of reimbursement selected by the local district.

Flexible Fund for Family Services (FFFS)

New York State has established the Flexible Fund for Family Services (FFFS) funding stream. Under FFFS the local social services districts have more flexibility and local discretion in the expenditures of their Temporary Assistance for Needy Families (TANF) funds. Under FFFS each local district will receive an allocation of 100% federal TANF funds. The local districts are thereby provided with the flexibility to devote federal TANF amounts to program areas of their choosing, rather than having the State determine what amounts must be spent on Child Care, Services or various state contracts. Under FFFS local districts may set the level of federal reimbursement they receive for any federally allowable TANF use, non-assistance TANF Employment programs (such as employment preparation, placement and retention services), TANF Services (including services to support receipt of transitional benefits and other work supports), Child Welfare Services, Emergency Assistance to Families (EAF) Foster Care Maintenance, Administration and Tuition Costs, PINS/Preventive Detention Diversion Services, Pregnancy Prevention, Drug/Alcohol (D/A) Assessment and Monitoring, Domestic Violence (DV) Screening and Assessment, EAF JD/PINS Foster Care and related costs, districts' administrative costs for all TANF-related activities. Districts may also transfer funds from FFFS to Child Care, and/or Title XX Services (TANF funded portion). Non-Residential Domestic Violence services will receive a separate allocation.

The local districts are required to submit a plan on how they want to fund these programs for prior approval of the state.

Local Share Medicaid Takeover Plan

New York State will cap the local share of Medicaid, including administrative costs as of January 1, 2006. As enacted, the law establishes calendar year 2005 as the base period with annual increases of 3.5% for calendar year 2006, 3.25% for calendar year 2007, and 3.00% for calendar year 2008 and each year thereafter. This modest growth rate is applied in a non-compounded manner and converted to State fiscal year amounts. The State Department of Health (DOH) has calculated district-specific estimated local share cap amounts for State Fiscal Years (SFY) 2005/06 and 2006/07 using the 2005 base period. Starting January 1, 2006 the local districts will pay equal weekly payments based on the calculated amount for SFY 2005/06. Starting April 1, 2006 the local districts will pay equal weekly payments based on the SFY 2006/07 amount. The DOH will compute the calendar year 2005 amounts using actual expenditures and adjustments by June 30, 2006 and promulgate final annual (and weekly) State fiscal year caps for SFY 2005/06 and SFY 2006/07. This will result in the establishment of the final cap and an adjustment in payment amounts. Further, a reconciliation of the estimated and final cap amounts will be completed no later than December 30, 2006. The local districts should continue to complete the medical assistance claim schedules showing local shares of their expenditures. These costs will be compared to the capped amount to determine under or over reimbursement for the period of the claim.

The DOH will notify the local districts of the results as these milestone dates are reached.

Commencing January 1, 2008, districts will have the option of using a sales tax intercept methodology to meet their cap allocations. The law provides specific local resolution language which must be delivered by certified mail to the Department of Health no later than September 30, 2007 if a district wishes to utilize the sales tax methodology. Districts **cannot** rescind this decision. Effective January 1, 2008, local district Medicaid cap payments to the State, at the option of the local district government, will be based on:

- The capped local contribution methodology; or
- A fixed percentage of local sales tax revenue based on the 2006-07 capped contribution and local sales tax base.

REIMBURSEMENT RATES FOR ADMINISTRATIVE COSTS

Program	Federal Share	State Share	Local Share
Temporary Assistance to Needy Families (TANF)			
TANF (Family Assistance) Eligibility[1]	**50%**	**0%**	**50%**
TANF Fraud and Abuse[1]	**50%**	**0%**	**50%**
Safety Net MOE	**0%**	**0%**	**100%**
Safety Net	**0%**	**0%**	**100%**
Safety Net Fraud & Abuse	**0%**	**0%**	**100%**
TANF Employment[1]	**50%**	**0%**	**50%**
TANF Training[1]	**50%**	**0%**	**50%**
Non-Federal Employment	**0%**	**0%**	**100%**
Medical Assistance			
Eligibility[3]	**50%**	**25%**	**25%**
MA Eligibility Training[3]	**50%**	**25%**	**25%**
FNP[3]	**0%**	**50%**	**50%**
Policy Planning/WMS[3]	**75%**	**12.5%**	**12.5%**
MA Fraud and Abuse[3]	**50%**	**25%**	**25%**

1. The federal share funding for these costs is affected by Flexible Fund for Family Services (FFFS).

3. The Local Share Medicaid Takeover Plan may affect the levels of reimbursement. The percentages shown for MA are in effect before the MA cap is reached. After the MA cap is reached the state picks up the local share.

Reimbursement Rates For Administrative Costs

Program	Federal Share	State Share	Local Share
Title XX Services[4]			
Costs Under Title XX Ceiling[4]	**100%**	**0%**	**0%**
Mandated Preventive Services (over the ceiling)[5]	**0%**	**65%**	**35%**
Non-Mandated Preventive Services (over the ceiling)[5]	**0%**	**65%**	**35%**
Child Protective Services (over the ceiling)[5]	**0%**	**65%**	**35%**
Non IV-E Adoption Services Admin[5]	**0%**	**65%**	**35%**
Adult Services (over the ceiling)[6]	**0%**	**50%**	**50%**
Domestic Violence (over the ceiling)[6]	**0%**	**50%**	**50%**
Title IV-B Subpart 1[7]	**75%**	**16.25%**	**8.75%**
Title IV-B Subpart 2[7]	**75%**	**16.25%**	**8.75%**

4. The percentages for General Services represent costs under the Title XX Ceiling. The rest of the items listed are rates for specific types of Title XX costs when these costs are in excess of the ceiling. Please refer to Chapter 8 of Volume 1 of the Fiscal Reference Manual.

5. The federal reimbursement is capped for this program as part of the Title XX Ceiling or amounts allocated from the Flexible Fund for Family Services (FFFS). The capped amount is distributed to the local districts through an allocation established for each district. There are additional state funds available for Child Protective and Preventive Services, Domestic Violence, and Adult Protective when the local district's Title XX allocation is exceeded and the Child Welfare Threshold is met. The state share funding may be changed yearly as determined by the state budget. Please refer to Chapter 8 of Volume 1 of the Fiscal Reference Manual.

6. Reimbursement for these costs, if in excess of the Federal Title XX Ceiling, would be paid by the State at 50% State share. Please note, the state share funding may be changed yearly as determined by the state budget.

7. Reimbursement is available (up to the district's allocation) at 75% federal share of the total amount. There is a 65% state share and 35% local share of the non-federally funded amount for Title IV-B Subpart 1 and Subpart 2. Please note, the state share funding may be changed yearly as determined by the state budget. There is a federal limitation on administrative costs for this program of 10% of the allocation.

Reimbursement Rates For Administrative Costs

Program	Federal Share	State Share	Local Share
Food Stamps			
Fraud & Abuse	**50%**	**0%**	**50%**
Fraud & Abuse Training	**50%**	**0%**	**50%**
FS Certification of TANF Cases	**50%**	**0%**	**50%**
FS Training	**50%**	**0%**	**50%**
Nutrition Education	**100%**	**0%**	**0%**
All Other Administration	**50%**	**0%**	**50%**
FS Employment & Training			
Up to the ceiling	**100%**	**0%**	**0%**
Over ceiling with state approval	**50%**	**0%**	**50%**
Dependent Care	**50%**	**0%**	**50%**
Participant Reimbursement	**50%**	**0%**	**50%**
FNP Training	**0%**	**50%**	**50%**
Title IV-E			
Foster Care Admin.[9]	**50%**	**50%**	**0%**
Preventive Admin.[9]	**50%**	**32.5%**	**17.5%**
Protective Admin.[9]	**50%**	**32.5%**	**17.5%**
Adoption Admin.[9]	**50%**	**32.5%**	**17.5%**
Training	**75%**	**12.5%**	**12.5%**
Foster Care Non IV-E	**0%**	**100%**	**0%**
Title IV-D Child Support Activities			
Administration related to TANF/Non-TANF	**66%**	**17%**	**17%**
Administration related to Non IV-D	**0%**	**50%**	**50%**
IV-D Lab Costs to Establish Paternity (effective October 1, 2006)	**66%**	**17%**	**17%**
IV-D Training	**66%**	**17%**	**17%**

9. Title IV-E and EAF Preventive, Protective and Adoption Services for children are reimbursed at 65% state reimbursement (open ended) for costs remaining after federal share. Please note, the state share funding may be changed yearly as determined by the state budget. Title IV-E Preventive and Protective are not part of the Child Welfare Threshold (CWT) computation while EAF Preventive and Protective are part of the CWT computation. The CWT must be met in order for the state reimbursement to be provided for any of these programs including Title IV-E Preventive and Protective. The non-federal share of Title IV-E Foster Care and Non-Title IV-E Foster Care (including EAF Foster Care) is reimbursed by the state at 100% up to the districts allocation of the State's Foster Care Block Grant. Please refer to Chapter 8 of Volume I of the Fiscal Reference Manual.

Reimbursement Rates For Administrative Costs

Program	Federal Share	State Share	Local Share
Child Care Block Grant[10]	**N/A**	**N/A**	**0%**
Emergency Aid to Families (EAF)			
EAF- Foster Care[9]	**100%**	**0%**	**0%**
EAF - Child Preventive[1,9]	**100%**	**0%**	**0%**
EAF - Child Protective[1,9]	**100%**	**0%**	**0%**
EAF - All other	**50%**	**25%**	**25%**
Emergency Assistance to Adults (EAA)	**0%**	**0%**	**100%**
Non Public Assistance (NPA)	**0%**	**0%**	**100%**
HEAP (up to the ceiling)	**100%**	**0%**	**0%**
Refugees & Unaccompanied Refugee Minors			
Cuban/Haitian Entrants & C/H Minors	**100%**	**0%**	**0%**
Additional State Aid (after any Federal Aid)			
Admin. related to Needy Indians on Reservations[11]	**0%**	**100%**	**0%**
MA Admin. related to Needy Mental Hygiene Releasees[12]	**0%**	**100%**	**0%**
Training Director's Salary & Fringes[13]	**0%**	**100%**	**0%**

1. The federal share funding for these costs is affected by Flexible Fund for Family Services (FFFS).

9. Title IV-E and EAF Preventive, Protective and Adoption Services for children are reimbursed at 65% state reimbursement (open ended) for costs remaining after federal share. Please note, the state share funding may be changed yearly as determined by the state budget. Title IV-E Preventive and Protective are not part of the Child Welfare Threshold (CWT) computation while EAF Preventive and Protective are part of the CWT computation. The CWT must be met in order for the state reimbursement to be provided for any of these programs including Title IV-E Preventive and Protective. The non-federal share of Title IV-E Foster Care and Non-Title IV-E Foster Care (including EAF Foster Care) is reimbursed by the state at 100% up to the districts allocation of the State's Foster Care Block Grant. Please refer to Chapter 8 of Volume I of the Fiscal Reference Manual.

10. The state share for these costs is paid out of the county's Child Care Block Grant Allocation. Please remember there is no state share for A-87 costs.

11. These costs are funded at 100% State Share after any Federal reimbursement. These costs would be first claimed under whatever Federal or State programs they benefit and then the additional state share (to replace the usual local share) is calculated.

12. No longer applicable under Medical Assistance local share CAP.

13. Subject to local district training cap.

REIMBURSEMENT RATES FOR ASSISTANCE COSTS

Program	Federal Share	State Share	Local Share
Temporary Assistance to Needy Families (TANF)	**100%**	**0%**	**0%**
Safety Net (SN) and Safety Net MOE	**0%**	**29%**	**71%**
Emergency Aid to Families (EAF)			
EAF Non Services	**100%**	**0%**	**0%**
EAF Child Care Services[1, 9]	**100%**	**0%**	**0%**
EAF Foster Care Services[1, 9]	**50%**	**25%**	**25%**
Emergency Assistance to Adults	**0%**	**50%**	**50%**
Medicaid (MA)[3]			
Family Planning (Federally Participating)	**90%**	**5%**	**5%**
General (Federally Participating)	**50%**	**25%**	**25%**
Federally Non-Participating	**0%**	**50%**	**50%**
Mental Hygiene Cases	**50%**	**50%**	**0%**
Mentally Disabled	**0%**	**100%**	**0%**
Long Term Care	**50%**	**40.62%**	**9.38%**
Family Health Plus	**50%**	**50%**	**0%**

1. The federal share funding for these costs is affected by Flexible Fund for Family Services (FFFS).

3. The Local Share Medicaid Takeover Plan may affect the levels of reimbursement. The percentages shown for MA are in effect before the MA cap is reached. After the MA cap is reached the state picks up the local share.

9. Title IV-E and EAF Preventive, Protective and Adoption Services for children are reimbursed at 65% state reimbursement (open ended) for costs remaining after federal share. Please note, the state share funding may be changed yearly as determined by the state budget. Title IV-E Preventive and Protective are not part of the Child Welfare Threshold (CWT) computation while EAF Preventive and Protective are part of the CWT computation. The CWT must be met in order for the state reimbursement to be provided for any of these programs including Title IV-E Preventive and Protective. The non-federal share of Title IV-E Foster Care and Non-Title IV-E Foster Care (including EAF Foster Care) is reimbursed by the state at 100% up to the districts allocation of the State's Foster Care Block Grant. Please refer to Chapter 8 of Volume I of the Fiscal Reference Manual

Reimbursement Rates For Assistance Costs

Program	Federal Share	State Share	Local Share
Title XX Services (Generally)	**100%**	**0%**	**0%**
Domestic Violence (over the ceiling)	**0%**	**50%**	**50%**
Adult Services (over the ceiling)	**0%**	**50%**	**50%**
Children's Protective Services (over Title XX Ceiling)[5]	**0%**	**65%**	**35%**
Non-Mandated Preventive (over Title XX)[5]	**0%**	**65%**	**35%**
Mandated Preventive (over Title XX)	**0%**	**65%**	**35%**
Foster Care			
Title IV-E[13]	**50%**	**50%**	**0%**
Foster Care Non IV-E[13]	**0%**	**100%**	**0%**
Committee on Special Education-Blind	**0%**	**46.06%**	**53.94%**
Committee on Special Education-All Other	**0%**	**18.424%**	**81.576%**
Residential Treatment Facility-Tuition	**0%**	**100%**	**0%**
Adoption			
Title IV-E	**50%**	**37.5%**	**12.5%**
Non IV-E	**0%**	**75%**	**25%**
Adoption Excess[15]	**0%**	**100%**	**0%**
Independent Living			
Title IV-E IL	**80%**	**13%**	**7%**

5. The federal reimbursement is capped for this program as part of the Title XX Ceiling or amounts allocated from the Flexible Fund for Family Services (FFFS). The capped amount is distributed to the local districts through an allocation established for each district. There are additional state funds available for Child Protective and Preventive Services, Domestic Violence, and Adult Protective when the local district's Title XX allocation is exceeded and the Child Welfare Threshold is met. The state share funding may be changed yearly as determined by the state budget. Please refer to Chapter 8 of Volume 1 of the Fiscal Reference Manual.

13. The non-Federal match is from the district's State Foster Care Block Grant.

15. If a handicapped or hard-to-place child resides in an adoptive home in another social services district, and the placing district's rate is lower than that of the adopting parent's district, the district placing the child may claim 100% reimbursement for the difference between their rate and the rate of the district in which the child is placed.

Reimbursement Rates For Assistance Costs

Program	Federal Share	State Share	Local Share
Child Care Block Grant			
Public Assistance Related	**N/A**	**N/A**	**25%**
Related to Families not on public assistance[16]	**N/A**	**N/A**	**N/A**
Home Energy Assistance Program (HEAP)			
Up to the Ceiling	**100%**	**0%**	**0%**
Refugees and Unaccompanied Refugee Minors	**100%**	**0%**	**0%**
Cuban/Haitian Entrants and Unaccompanied C/H minors	**100%**	**0%**	**0%**
Food Stamps	**100%**	**0%**	**0%**
Adult Homes	**0%**	**50%**	**50%**
Assistance and Care for Native Americans on Reservations (reimbursement after federal share)	**0%**	**100%**	**0%**
Repatriated Citizens	**100%**	**0%**	**0%**
Payments on Behalf of Guide Dogs	**0%**	**100%**	**0%**

16. Reimbursement is a combination of federal and state funds, and the respective shares vary each month.

REQUIRED SUBMISSION FOR THE COST ALLOCATION PLAN

Form No. & Title	Description	Submit	Chapter
LDSS-2347 - Schedule D Administrative Expenditures- & Distribution by Function and Program	All administrative expenses.	Monthly	7
LDSS-2347-A - Schedule D-1 Allocation for Claiming of I/ CM Expenditures	I/CM costs are directly charged to client categories and/or allocated by Intake/ Case Mgmt.Random Moment Study (I/ CM-RMS) Percentages.	Monthly	8
LDSS-2347-B - Schedule D-2 Allocation for Claiming of General Service Administration Expenditures	Total general services costs allocated to client category or type of services by direct charge and/or Services RMS.	Monthly	9
LDSS-2347- B1- Schedule D-3 Allocation & Claiming of Administrative Costs for Employment Programs	Total Employment and F.S.E. & T services costs summarized and Fed., State & Local shares calculated.	Monthly	10
LDSS-2347-B2 - Schedule D-4 Calculation of MA Eligibility, Determination/Authorization/ Payments Cost Shares	Total MA costs for Elgblty. Dtrmntns., Auths. & Paymnts. summarized & Fed., State & Local shares calculated.	Monthly	11
LDSS-2347-B3 - Schedule D-5 Calculation of Medical Assistance Policy Planning Administration Costs Shares	Total MA costs for policy planning. & admin and Fed., State & Local Shares calculated.	Monthly	12
LDSS-2347-C - Schedule D-6 Training Expenditure Allocation to Client Category	Total training costs allocated to client categories and Fed., State & Local Shares calculated.	Monthly	13
LDSS-2347-E - Schedule D-7 Calculation of Cost Shares for USDA FS function	Total FS costs funded by USDA are derived & Fed., State & Local Shares calculated.	Monthly	14
LDSS-2547 - Schedule D-8 Allocation for Claiming of Title IV-D, Child Support Activities & Collections	Total child support and collection activities costs are allocated to client categories on the basis of case counts.	Monthly	15

Form No. & Title	Description	Submit	Chapter
LDSS-2347F - Schedule D-10 Claiming of Fraud and Abuse Control Administrative Costs	Total Fraud & Abuse Control Costs are allocated to the benefiting programs on the basis of the proportional number of cases that were investigated in each category investigated in each category to total cases for the previous quarter.	Monthly	16
LDSS-3274 - Schedule D-17 Distribution of Allocated Costs to Other Reimbursable Programs	Monthly totals of other reimbursable program costs. Beginning with October 2011 claims this schedule is not available. The RF17 claim package is used.	Monthly	18
LDSS-1272A - Schedule RF-2A Monthly Statement of Administrative Expenditures Federal and State Aid	A monthly claim summary of administrative and purchase of service expenditures.	Monthly	19
LDSS-2346 - Cost Allocation Certification	A two-part form signed by a local official to certify the accuracy of functional assignments as well as certifying the A-87 cost plan.	Annually	4
LDSS-923 - Schedule of Payments Admin. Expenses other than Salaries (Summary)	Monthly totals by function & object of expense.	Monthly	7
LDSS-923A - Schedule of Payments for Admin. Expenses other than Salaries for IV-D Child Support & Collection (Summary)	Monthly totals for non-salary expenses for IV-D Support and Collection Unit.	Monthly	7
LDSS-923B - Schedule of Payments for Admin. Expenses other than Salaries for Other Reimbursable Programs (Summary)	Monthly totals of non-salary expenses for Other Reimbursable Programs. This two-page form separately identifies these expenses as administrative or program. Beginning with October 2011 claims, this form is in the RF17 claim package.	Monthly	7
LDSS-843/RF-3 - Adj. Claim for Additional State Aid for Expenses 100% Reimbursable	Monthly additional State aid for full costs of services for needy Indians & Mental Hygiene Releasees.	Monthly	Vol. 2, Chapter 3
LDSS-3510/RF-6A Calculation of Federal Reimbursement for Refugees or Cuban/Haitian Admin. Costs	Monthly claim for Unaccompanied Minors admin. expenses included on the RF-6.	Monthly	25

Form No. & Title	Description	Submit	Chapter
LDSS-3551/RF-8 - Monthly Statement of Expenditures and Claims for the Home Energy Assistance Program	Monthly totals of admin. expenses for the HEAP program.	Monthly	Vol. 2, Chapter 3
LDSS-3922 – Reimbursement Claim for Special Projects	Monthly totals of admin. expenses for a special project. Beginning with October 2011 claims, this form will only be used for projects not reported in the RF17 claim package.	Monthly (for the duration of the project)	Vol. 2, Chapter 3
LDSS-4975 - Monthly Statement of Special Project Claims	A monthly claim summary of administrative expenditures for Other Reimbursable Programs.	Monthly	18

[Note: Copies of all the required submissions should also be kept as audit documentation.]

SUPPORTING DOCUMENTATION LDSS NOT REQUIRED TO SUBMIT

Form and Title	Description	Chapter
Payroll listings coded by function	Each local district must code each payroll by function.	4
Payroll and Staff Assignment Summary	A form on which total payroll charges for a month and staff counts for the first payroll cycle are summarized by function.	4
All time reports for people working in multiple functions	Various forms distributing persons salary and head counts to several functions and head counts to several functions based upon the time spent on each function.	4
Non-DSS Program Expenditures Distribution	A form for use by local Districts involved in more than one Non-DSS Program. These districts can use the form for summarizing Non-DSS Program activities prior to entering them on the Schedule D and for determining the correct allocation of overhead to each program activity.	4
LDSS-923 (Detail) - Cost Allocation Schedule of Payments Administrative Expenses other than Salaries	Monthly detail of all non-salary expenses and administrative refunds entered in order of object of expense.	7
LDSS-923A (Detail) - Cost Allocation Schedule of Payments For Administrative Expenses Other than Salaries Title IVD Child Support Activities and Collection Unit Costs.	Monthly detail of F8 coded non-salary expenses and refunds distributed to F8 sub-activity in order of Object of Expense.	7
LDSS-923B (Detail) - Schedule of Payments for Administrative Expenses Other than Salaries	Monthly totals for non-salary expenses for Other Reimbursable Programs. Beginning with October 2011 claims, the 923B Summary is included in the RF17 claim package.	7

Chapter 3: Classification of Expenditures by Function

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INTRODUCTION

Each administrative expenditure must be identified and assigned to a function code by local district personnel. This chapter provides all the function codes and their accompanying descriptions. The guidelines provided in this chapter should be followed by all local districts to assure statewide conformity in the allocation of administrative costs.

DEFINITION OF A FUNCTION

As stated in Chapter 1, a function is a set of activities that accomplish a particular goal or objective. Functions serve to accumulate costs into groups of like activities for direct expenditures and to receive indirect and overhead costs allocated to these groups. Usually, but not in all cases, a function corresponds to an organizational unit within a social services district.

A function may contain activities that benefit one or several programs. There may also be functions that may not correspond to an organizational unit, but actually relate more to isolating costs to a single program. The F17 function for "Other Programs" generally involves small reimbursable programs that are special demonstration projects or are seasonal in nature and use staff from other functions on a temporary basis. For example, HEAP (Home Energy Assistance Program) has high activity during the winter months and low activity during the summer. The employees involved in HEAP normally are charged to the Intake/Case Maintenance function when not working on HEAP. This program is reported in the F17 function through September 2011 claims. Beginning with October 2011 claims, HEAP is reported in its own function F11.

Sub-functions are a grouping of related activities within a particular function and provide a finer breakdown of cost for related activities, sometimes with differing levels of reimbursement. Sometimes it is necessary to identify costs at the sub-function level to either provide data for federal reporting or to segregate a component of a function's costs for calculation of enhanced reimbursement. For example, the costs related to Child Support Enforcement (F8) need to be identified within sub-functions of F8 to comply with federal reporting. Intake/Case Maintenance activities related to Native Americans Living on Reservations are reimbursable by the state at 100% of the non-federal share. These costs are identified as a sub-function of the Intake/Case Maintenance function (F1) so that this additional reimbursement can be claimed.

CLASSIFICATION BY FUNCTION

As stated previously, each function is assigned one of 15 codes that are currently used by local districts to assure statewide uniformity.

The functions and corresponding codes are:

Code	Function
F1	Intake/Case Maintenance
F2	General Services
F3	Employment Programs

Code	Function
F4	Medical Assistance-Eligibility/Authorization/Payments
F5	Medical Assistance-Policy Planning/Administration
F6	Training
F7	Food Stamps
F8	Child Support Activities/Title IV-D
F10	Fraud and Abuse
F11	Home Energy Assistance Program (HEAP)
F16	Welfare Management System (WMS)
F17	Other Reimbursable Programs
F20	DSS Administrative Overhead
F30	Non-Administration/Local Programs. (Costs Not Claimable as DSS Administrative Expenses
F40	Overall Overhead

Local DSS employees, who occupy an authorized DSS position, must be identified as performing one or more of the 15 unique functions. The district will determine the total number of individuals assigned to each function at the end of the first full pay cycle of each month.

All non-salary administrative costs must also be assigned to one or more of the 15 unique functions and to one of the various object of expenditure codes as defined in Chapter 5. The district will determine and summarize this non-salary cost information on a monthly basis.

DESCRIPTION OF EACH OF THE FIFTEEN FUNCTIONS

Salary and non-salary costs may be assigned to one or more of fifteen different functions. The definition of each function code is as follows:

F1 Intake/Case Maintenance

The F1 function includes all staff activities related to determining and maintaining public assistance eligibility. These activities include initial eligibility determination (including referral for social security numbers, assignment of child support to the state, and obtaining the mother's cooperation in locating the absent parent), recertification, and authorization of assistance and care, and income maintenance and undercare case actions related to assistance payments. It may also involve actions to divert families from becoming on-going recipients of public assistance. This function also includes case management activities to help families achieve and sustain self-sufficiency.

Intake/Case Maintenance activities for all Federal assistance programs (TANF, EAF) as well as non-federal assistance programs (Safety Net, VA, EAA, Adult Institutional Care) are included in this category.

Intake/Case Maintenance staff also performs Medicaid, Day Care and Food Stamp activities that are part of the overall I/CM PA determination process. As further described in Chapters 8 and 22 these amounts are identified through the Intake/Case Maintenance Random Moment Study and adjusted to the appropriate MA, Day Care or Food Stamp categories.

In addition to direct Intake/Case Maintenance worker activity, there are administrative activities and support functions related to the Intake/Case Maintenance process, which include authorization, payment processing, and claim processing activities. Specifically excluded from this function are activities for eligibility determination and recertification of Medicaid Only clients and NPA Food Stamp clients, eligibility determination for Social Services Only clients, and all MA, Food Stamp and Services accounting and payment activities.

The following staff must be included in the F1 function (Intake/Case Maintenance):

- Employees performing the direct Intake/Case Maintenance and Re-certification activities as defined above.
- Employees who work full time on the above defined Intake/Case Maintenance activities for cases of Native Americans living on Reservations. These employees should be coded F1.1 as there is available additional state reimbursement for the costs of these activities.

The intake/case maintenance function should also contain employees who do not directly work on eligibility activities, but who support these activities. Such staff includes:

- Employees performing administration and supervision of Intake/Case Maintenance and Recertification activities.
- Housing Specialists responsible for meeting housing and relocation costs, moving of families, payments of rent and deposits, and authorizations of payments or other needs for housing.
- Resource Investigation and Resource Services Specialists responsible for exploring, verifying and evaluating resources available to the client to reduce or eliminate their need for public assistance.
- Categorical workers.
- Clerical and stenographic support staff of the above employees.

The following units that are clearly identified as providing support services only to Intake/Case Maintenance/Recertification activities can also be coded F1:

- Accounting (e.g. processing TANF grants payments)
- Legal
- Eligibility systems and procedures.
- Other, as identified.

Non-salary costs assigned to the F1 function include amounts identified for business related travel of F1 coded workers, office space, materials and supplies, EDP services and any other approved non-salary expenses incurred while performing the F1 function.

F2 General Services

The General Services function includes all activities related to the provision of social services by the Local Department of Social Services, except for staff and non-salary costs assigned to agency-operated Senior Citizen Centers, and Day Care Centers, who are coded F30 (Non-Administration/Local Programs).

The activities of services staff are reported to the state through the Services Random Moment Survey that results in percentages of valid hits reported for each category of service rendered to clients. These percentages are used to allocate total F2 costs to client assistance categories (Title IV-A, Title IV-E, FNP, Title XX, Title XIX, Day Care, etc.).

Activities defined as part of the General Services function include the following:

- Providing information and referral for available services to all individuals,
- Determining client eligibility for services,
- Providing guidance to clients,
- Developing a plan of services to meet the client's needs,
- Reviewing the plan of services and making necessary revisions on a periodic basis,
- Making necessary referral and follow-up on the progress made by the clients,
- Making all necessary case reports, particularly for those cases where a client (child or adult) is at risk of harm from themselves or others,
- Referring or providing information to clients regarding providers existing in the community,
- Supervising of direct service workers and direct support staff,
- Performing clerical and stenographic support activities for services programs,
- All other activities or costs related to the provision of social services as described in the local districts' Comprehensive Social Services Plan filed with the State.

Personnel assigned to code F2 include the following:

- Direct service workers in the agency (including child welfare workers) serving both adults and children,
- Stenographic and clerical support staff, and
- Administrative staff who supervise the direct service workers and support staff.

General Services staff should be assigned to the following services sub-functions on the basis of whether their work activities are considered to be program or administrative in nature under TANF rules. Services staff providing diversion benefits and services, providing program information to clients, performing screening and assessments, developing employability plans, providing work activities, providing post-employment services, providing work supports, and performing case management services are all program activities under TANF rules and should be coded as F2. All other services staff are considered to be performing administrative activities under TANF rules and should be coded as F2.A.

Staff who work on the Family Type Homes for Adults program and staff working full time conducting Committee on Special Education activities should be direct charged to these programs.

Employees who devote full time to the delivery and administration of social services to American Indians should be included in the F2 function and coded F2.1. Additional state funding is available for these expenditures.

Non-salary costs assigned to Code F2 may include amounts identified for office space, data processing services, equipment, liability insurance and any other administrative expenditure approved specifically for the purpose of performing the General Services function. Non-salary costs which are pertinent only to the F2 function include the following:

- Reserved Accommodations for Foster Care - To assure that adequate Foster Care accommodations are available for the immediate reception and proper care therein of children for whom the Commissioner has responsibility to provide Foster Care.
- Foster Care finder's fees – To allow local social services districts to pay foster parents who recruit other foster homes that are eventually certified. The fee may be up to $200 for each new certified home.
- Non-recurring adoption expenses such as adoption fees, court costs, and attorney fees paid under Title IV-E up to a maximum of $2000 for each adoptive placement of children with special needs through an authorized agency.
- Non-recurring kinship guardianship expenses such as necessary fees, court costs, and attorney fees paid under Title IV-E. There is a maximum of $2000 for each eligible foster care child incurred in accordance with a kinship guardianship agreement.

F3 Employment Programs

The F3 function includes all activities related to the employment programs. These programs include the Public Assistance Employment Program under TANF, the Food Stamp Employment & Training (FSET) Program, and the non-Federal employment programs. The following information provides a brief overview of the employment function and employment programs for TANF applicants and recipients, the FSET program and the non-federal employment program. Districts should refer to Chapter 10 of Volume 4 for detailed information pertaining to these employment programs and the use of TANF and FSET funds for employment services.

There are sub-functions established for the Employment Programs function to identify the appropriate program or activity for claiming and Federal reporting purposes. Employment staff should be assigned on the basis of whether their work activities are considered to be program or administrative in nature under federal TANF rules. Employment staff who are providing the following program activities under TANF rules should be coded as F3.1:

- job search and job development services,
- providing information on employment services and programs to clients,
- performing screening and employment assessments,
- developing of employability plans,
- assigning and monitoring client attendance and progress in work activities,
- providing post-employment services,
- providing work supports,

- and performing employment related case management services.

Also included as program costs are those contracts devoted entirely to these employment program activities. All other employment staff are considered to be performing administrative activities under TANF rules and should be coded as F3.1A.

Federal Employment Program for TANF Applicants and Recipients

The purpose of the TANF employment program 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. 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 TANF program will:

- Provide individuals with 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

Employment activities for federally eligible applicants and recipients (i.e., families who are categorically eligible for Family Assistance (FA) or Safety Net Assistance-Federally Participating (SNA-FP)) are provided as part of the Temporary Assistance for Needy Families (TANF) Block Grant. TANF funds may also be used to support the administration of non-assistance employment services for individuals who would be eligible for TANF except they have exceeded the Federal 5-year limit.

TANF is a capped allocation for New York State. The Flexible Fund for Family Services (FFFS) provides local social services districts with the flexibility to manage federal Temporary Assistance for Needy Families (TANF) funds. TANF Employment Related Administrative activities should be coded as F3.1A. TANF Employment Related Program activities should be coded as F3.1.

See Chapter 10 of the FRM Volume 4 for additional information on the use of TANF funds to support employment services.

Food Stamp Employment and Training (FSET) Program

The Food Stamp Act of 1977 requires certain applicants and recipients of food stamp benefits to register for work and meet additional employment requirements as assigned by the local district in order to meet and maintain eligibility for food stamp benefits. The Food Security Act of 1985 made changes in these requirements by replacing the Food Stamp Job Search with the Food Stamp Employment and Training (FSET) Programs as the major work related activity of the Food Stamp Program. Under FSET all FS applicants/recipients between the ages of 16 and 60 are required to register for work unless determined to be exempt from food stamp work registration requirements.

FSET funds are made available to districts through two separate allocations: 100% federal and 50% federal. Both the 100% and the 50% FSET allocations may be used to support eligible administrative or pro-

gram costs associated with serving work registrants through the FSET program. FSET funds must be spent during the federal fiscal year for which the funds are provided.

Detailed information on the use of FSET funds is provided in Chapter 10 of the FRM Volume 4.

Food Stamp Employment and Training - 100% funds

Claims submitted against the 100% allocation are reimbursed at a 100% Federal share up to the limit of the district's allocation. Therefore, districts are encouraged to submit FSET eligible claims against their 100% allocation, up to the district allocation, before submitting claims against the 50% FSET allocation. The Food Stamp Employment and Training Program costs reimbursed at a 100% Federal share are coded F3.2.

Food Stamp Employment and Training - 50% funds

Additional Federal funding at a 50% Federal share is provided after reaching the limit mentioned in the FSET 100% Federal share section. Districts must use local funds to meet the non-federal share of the FSET program.

The Food Stamp Employment and Training costs matched at a 50% Federal share are coded F3.3.

FSET Participant Reimbursement

FSET participants may be entitled to reimbursement for certain expenses incurred as a result of their participation in FSET program components. FSET participant expenses are those that are reasonable and necessary to enable the work registrant to participate in the assigned FSET activity, such as transportation or work related clothing.

Expenditures for FSET participant reimbursement are coded under object of expense 19.1.

FSET Dependent Care Reimbursements

Dependent care costs eligible for FSET reimbursement are those costs that are incurred as a result of participation in a FSET activity. FSET participants may be reimbursed for dependent care costs that do not exceed either the actual cost of care or the market rate for such care as established by Departmental regulations (18 NYCRR 415.9).

The local social services districts must claim all dependent care costs incurred for child-care for FSET families who are eligible for services under the Child Care Block Grant (CCBG) as CCBG program costs. These child-care expenditures should be claimed for reimbursement on the Schedule H "Non-Title XX Services for Recipients" (LDSS-4283). Instructions for completing the Schedule H are contained in Volume 2, Chapter 3 of the Fiscal Reference Manual. Any child-care dependent care costs incurred for FSET families **ineligible** for services under CCBG should be claimed for reimbursement on the Schedule D-3. The expenditures for dependent care costs for FSET families ineligible for services under the CCBG are coded under object of expense 19.2. Local district reimbursement is funded at a 50% federal share and a 50% local share.

Both FSET Participant and Dependent Care funds may be provided to work registrants either as an advance or as reimbursement for actual expenditures using normal local procedures, documentation and record keeping.

Non Federal "Safety Net" Employment Program

New York State created an FNP program for Safety Net (SN) and Veterans Assistance (VA) applicants/ recipients. This employment program assists these clients to become self-sufficient by providing employment-related activities and supportive services similar to those offered under the other employment program categories and in accordance with the local employment plan approved by the Center for Employment and Economic Supports (CEES) in the New York State Office of Temporary and Disability Assistance.

Employment activities that are only local funded should be coded F3.4 (for example, Safety Net Job Search).

F4 Medical Assistance - Eligibility/Authorization/Payments

This function includes all activities undertaken for the Medical Assistance (MA) Program except the policy planning and administrative activities defined in Function Code F5. MA eligibility expenditures are generally eligible for 50% federal reimbursement after federal participation is determined.

Specifically, Function code F4 consists of eligibility determination, redetermination and claims processing for medical services under Title XIX of the Social Security Act for Medicaid. Eligibility determination for MA only clients (clients not on public assistance) are included in this function.

For public assistance clients, MA eligibility activities are generally performed as part of the Intake/Case Maintenance function (F1) and the costs are identified through the Intake/Case Maintenance Random Moment Study. See Chapter 22 for further details.

In addition to direct worker activity, administrative activities and support functions related solely to MA eligibility, authorization and claims processing functions are included in this category.

Specific categories of personnel assigned to Function code F4 are:

- Personnel who determine eligibility for MA only clients.
- Administrative and Supervisory personnel engaged solely on directing activities of the Medicaid Program. These personnel do not have skilled professional medical education or training backgrounds.
- Personnel, including accounting, auditing, clerical and stenographic, engaged in claims processing for the MA Program.
- Other Support Unit personnel who can be identified as providing support services solely to MA.

Assign F4.1 to all employees who devote full time effort to Medical Assistance activities for Native Americans living on reservations.

Full time staff who are performing MA Personal Care Activities on a full time basis should be coded F4.2

Typical non-salary expenditures charged to the F4 function include office space, equipment, liability insurance, and other approved expenditures specifically incurred while performing the MA eligibility/payment function. MA non-salary administrative costs incurred for the F5 MA Policy Planning/Administration function are also generally coded and claimed F4 unless the costs are for travel and training of F5 staff and professional medical contracts. These costs are charged to the F5 function.

A non-salary cost pertinent only to the F4 function is Medical Assistance Transportation. This administrative cost is claimed for non-vendor transportation payments that include but are not limited to:

- 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 salary if the attendant is not a member of the recipient's family,
- Cost of bus and subway tokens purchased from the local transportation authority by the local department for distribution to MA recipients, and;
- Payment made to a party that is not the provider of the transportation service.

F5 Medical Assistance Policy Planning/Administration

This function involves policy planning and administration of the Medical Assistance Program by skilled professional medical personnel and stenographic and clerical staff directly supporting these personnel. These expenditures are eligible for 75% Federal reimbursement after the federal participation is determined.

Local district skilled professional medical personnel and directly supporting staff must meet, as applicable, the following criteria to be eligible for the enhanced federal share of 75%:

- The MA expenditures are for activities that are directly related to the administration of the Medical Assistance Program, and, as such, do not include expenditures for medical assistance.
- The skilled professional medical personnel have professional education and training in the field of medical care or appropriate medical practice.

  Professional education and training means the completion of a two-year or longer program leading to an academic degree or certificate in a medically related profession. This qualification is demonstrated by the possession of a medical license, certificate, or other document issued by a recognized national or state medical licenser or certifying organization or a degree in a medical field issued by a college or university certified by a professional medical organization. Experience in the administration, direction, or implementation of the medical assistance program is not considered the equivalent of professional training in a field of medical care.
- The skilled professional medical personnel are in positions that have duties and responsibilities which require the above professional medical knowledge and skills.
- A documented employer-employee relationship exists between the local social services agency and the skilled professional medical personnel and directly supporting staff; and
- The direct supporting staff are secretarial, stenographic and clerical staff who provide support services that are directly necessary for the completion of the professional medical responsibilities

and functions of the skilled professional medical staff. The skilled professional medical staff must directly supervise the supporting staff and the performance of the supporting staff's work.

Duties of professional medical personnel may include:

- Acting as a liaison on the medical aspects with providers of services and other agencies that provide medical care.
- Furnishing expert medical opinions for the adjudication of administrative appeals.
- Reviewing complex physical billings.
- Providing technical assistance and drug abuse screening on pharmacy billings.
- Participating in medical review or independent professional review team activities.
- Assessing the necessity for, and adequacy of medical care and services provided as in a utilization review.
- Assessing, through case management activities, the necessity for, and adequacy of medical care and services required by individual recipients.

The following categories of personnel are included in Code F5:

- Director or Deputy Director who has a degree or certificate in a medically related professional field and whose functions require the use of such professional medical knowledge and skills in administering the Title XIX Program.
- A Medical Director who is a physician advising on professional medical matters such as bill review and providing liaison with medical providers (if the Director is an agency employee).
- Professional Medical personnel who review claims to assess the necessity and adequacy of the care provided.
- Professional Medical personnel responsible for determining the level of institutional care patients require. This group includes persons responsible for securing nursing home beds that are appropriate for the medical needs of the patient.
- Other staff such as dentists, registered nurses, pharmacists, medical social workers, and other skilled medical professionals who are responsible for providing liaison with medical providers and research and evaluation concerning the delivery of medical services.
- Medical Social Workers must have a Master of Social Work (MSW) degree. As part of the course work for the Master's degree, a specialization (track or concentration) in clinical practice, health care practice, other medical application, or the equivalent. The equivalent requirements are met in the following situations:
    - The social worker completed the graduate degree at a school that offered health care or medical specializations, but the social worker formally concentrated in another area. The social worker would qualify if he/she completed as many health courses as would be required for concentrations in health care.
    - The social worker completed a graduate program that offered concentrations, but none distinctly in health care or medical applications. The transcript must show at least as many credits received in health care as would be required for any of the concentrations offered. For example, if a minimum of four courses is required for any concentrations, the transcript must show completion of at least four courses in health or medical applications.

- Clerical staff directly associated with and under the supervision of professional medical staff as defined above.

Non-salary costs for the MA Policy Planning/Administrative function (F5) include only the cost of travel and training of F5 coded staff, and the costs of professional contracts - medical (object of expense code 18.1). All other non-salary costs related to the F5 function must be coded F4, Medical Assistance - Eligibility/Payments/Authorization.

F6 Training

The training function includes all activities of a staff development program. Basic activities include orientation for new staff, continuing in service training for all staff to improve job performance and knowledge, and appropriate educational programs held at suitable intervals. Training costs for clients are not included under this function.

Specific categories of personnel assigned to Code F6 include the following:

- Professional training personnel assigned to the staff development unit on at least a half-time basis or who are detailed to staff development for at least four or more consecutive workweeks. Staff who work less than full time on social services training should have their costs distributed between training and other appropriate functions based on a time study. Professional training personnel assigned to staff development that provide full time training on social services programs.
- Staff maintaining and operating a training center or an agency library of training materials and aids that are directly related to and support the agency's in-service training program.
- Administrative, clerical and other personnel assigned to the staff development unit who support the training personnel.

Non-salary training costs include amounts incurred by agency staff and certain service provider employees in attending formal training sessions, i.e. transportation, per diem, and any other necessary costs. Other appropriate staff development expenses such as tuition, honoraria, equipment, rental costs, training materials or aids may also be charged to Function F6.

F7 Food Stamps

This function includes the Food Stamp eligibility determination and authorization activities for non-public assistance clients. Other Food Stamp related activities include Nutrition Education, Fair Hearings, and other costs.

The only Food Stamp eligibility costs not originally coded F7 are for those Food Stamp activities that are part of the overall public assistance/income maintenance function (F1) and are completed by intake/case maintenance staff. As further described in Chapter 22, these food stamp amounts are identified through the Intake/Case Maintenance Random Moment Study and are adjusted from the F1 Intake/Case Maintenance category to the F7 Food Stamp category.

Specific categories of personnel whose time is coded F7 include:

- Personnel employed in determining Food Stamp eligibility of non-public assistance households.
- Personnel employed in Food Stamp Fair Hearing activities.

- Personnel employed in registering Food Stamp benefits for non-public assistance and public assistance households into the Benefit Issuance Control System (BICS) of the Welfare Management System (WMS).
- The immediate supervisors of Food Stamp personnel.
- Clerical personnel involved in Food Stamp activity.
- Administrative personnel above the immediate supervisor level who can be identified as working solely on Food Stamp related activities.

Typical non-salary expenditures for the F7 function include office space, equipment, and liability insurance and any other approved expenditure specifically incurred for the purpose of performing the USDA Food Stamp function.

F8 Child Support Activities/Title IV-D

The F8 function (Child Support Activities/Title IV-D) is generally composed of two units: the Child Support Activities/Title IV-D program unit and the Support Collection Unit.

The **Child Support Activities/Title IV-D Program Unit** performs the following sub-activities:

- Administration of Child Support function (F8.1**)**
- Collection and Distribution of Child Support (F8.2)
- Location of Absent Parents (F8.3)
- Establishment of Paternity (F8.4)
- Establishment of Support Obligations and Enforcement Activities (F8.5)

The Child Support Activities/Title IV-D function excludes activities such as referral for social security numbers, assignment of child support monies (including medical support), and obtaining the custodial parent's cooperation in locating the absent parent, all of which are performed as part of the F1 intake/case maintenance certification process.

The **Support Collection Unit** performs the following sub-activities:

- Administration of the Support Collection Unit (F8.1a)
- Collection and Distribution Activities (F8.2a)
- Establishment of Support Obligation and Enforcement (F8.5a)

The percentages of time F8 coded employees spend in each sub-activity are identified by time study. The only exception is when the employee is assigned to either the Title IV-D, Child Support Activities or Support Collection Unit (F8) for 100% of the time, and spends at least 85% of the time on either a Title IV-D or SCU sub-activity. In this case, personnel costs may be direct charged to the sub-activity.

Function F8 salary and non-salary costs are coded in the following manner:

- Assign Code F8.1 (Administrative IV-D) to all individuals at or above the supervisory level who direct the activities of the Title IV-D unit. Also assign Code F8.1 to the secretaries and support staff of such individuals, and to agency IV-D staff performing activities other than those specified below.
- Assign Code F8.1a (Administrative Support Collection Unit) to all individuals at or above the supervisory level who direct the activities of the Support Collection Unit. Also assign Code F8.1a

to the secretaries and support staff of such individuals, and to those support collection unit staff performing activities other than those specified below.

- Assign Code F8.2 (Collection and Distribution IV-D) to all individuals at or below the supervisory level, in the IV-D unit, who spend their time on Collection and Distribution activities. Activities performed as part of F8.2 include, but are not limited to the following:
  - Making the IV-A agency aware of amounts collected and distributed, and
  - Distributing TANF/IV-D collections as a result of a voluntary agreement. If the number of voluntary agreements is few, we recommend these collections for TANF cases be processed by the Support Collection Unit. In those counties where the SCU processes collections on voluntary agreements, code F8.2a will apply.
- Assign Code F8.2a (Collection and Distribution SCU) to all individuals at or below the supervisory level, Support Collection Unit, who spend their time on Collection and Distribution activities. Activities performed as part of F8.2a include but are not limited to the following:
  - Making support collections,
  - Identifying delinquent cases by calculating end of month balances,
  - Referring of cases to the IV-D agency of another State or local agency for collections,
  - Making collections for another state or local agency,
  - Distributing of TANF collections, and
  - Distributing of collections to non-public assistance clients.
- Assign Code F8.3 Location of Absent Parents to all individuals at or below the supervisory level who spend all of their time engaged in location of absent parent activities. Activities performed as part of F8.3 include the following:
  - Utilization of appropriate state and local agency locator services,
  - Utilization of the Federal Parent Locator Service for referral of requests to the IV-D unit of another state or local agency for location of an absent parent, and
  - Cooperation with another state in location of an absent parent.
- Assign Code F8.4 (Establishment of Paternity) to all individuals at or below the supervisory level who spend time engaged in Establishment of Paternity activities. Activities performed as part of F8.4 include but are not limited to the following attempts to determine paternity:
  - Investigation,
  - Development of evidence,
  - Pretrial discovery,
  - Court or other actions to establish paternity,
  - Identification and attainment of competent laboratories that perform blood tests,
  - Referral of cases to the IV-D unit of another state or local agency for assistance in determining paternity, and
  - Cooperation with other states in determining paternity.

- Assign Code F8.5 to all individuals at or below the supervisory level in the IV-D unit who spend their time in Establishment of Support Obligation and Enforcement Activities. Activities performed as part of F8.5 include but are not limited to the following:
  - Investigation, development of evidence, and bringing court action when necessary,
  - Developing financial information needed to assess the amount of support obligation,
  - Investigation and prosecution of fraud related to child support, and
  - Referral of IV-D cases to the IV-D unit of another state or local agency to establish a support obligation or initiate enforcement activities such as:
    - Contempt citations,
    - Investigations,
    - Wage attachments and processing,
    - Issuance of warrants, and
    - Obtainment and enforcement of support through civil and criminal proceedings.
- Assign Code F8.5a to all individuals at or below the supervisory level in the Support Collection unit who spend all of their time in Establishment of Support Obligation and Enforcement Activities, which include the following:
  - Assisting in the preparation of violation petitions,
  - Sending delinquency notices to the respondent and petitioner, and
  - Billing.

Non-salary costs incurred for the Title IV-D/Child Support Activities and Support Collection Unit include but are not limited to charges for office space, data processing services, equipment, liability insurance, and transportation. Costs may include all approved non-salary amounts properly allocated to the F8 function.

Non-salary costs specifically charged only to the F8 function include Laboratory Paternity Determination costs (F8.4). These costs are incurred for obtaining and transporting blood and other genetic materials, repeat blood testing when necessary, analysis of test results, and the costs for expert witnesses in a paternity determination proceeding (such costs are only allowable if included as part of the genetic testing contract).

Other non-salary costs directly charged to only the F8 function include charges for cooperative agreements (objects of expense codes 31.1-31.3) and purchases of services (object of expense codes 32.1-33.3).

For claiming purposes, the F8 non-salary costs are segregated between four types of providers:

- The IV-D agency (i.e. the local districts)
- Cooperative Agreements
- Purchase of Services from Governmental Agencies
- Purchase of Services from Private Agencies

Title IV-D Child Support Activities and Collections non-salary costs should be identified by Function codes F8.1, F8.2, F8.3, F8.4, and F8.5.

Non-salary costs of the Support Collection Unit should be identified by Function codes F8.1a, F8.2a, and F8.5a.

F10 Fraud and Abuse

Function F10 includes costs directly attributable to the operation of the fraud and abuse program that includes investigation and prosecution activities, administrative disqualification hearing activities, and any resulting fraud collection activities.

There is a federal share of 50% for the TANF, Child Care and Food Stamp Fraud and Abuse Investigation/ Prosecution/Collection component. There is also 50% federal reimbursement for the Medical Assistance Fraud and Abuse Investigation/Prosecution/Collection components. The state will share equally with the local districts in the federally non-participating amounts of the TANF and MA programs and the Safety Net Fraud and Abuse Investigation/Prosecution/Collection component. The state will pay the non-federal participating share of the Food Stamp Program Fraud and Abuse activities.

Personnel directly included in the F10 function are as follows:

- Employees assigned specifically to the investigation function for Intentional Program Violation (IPV) cases and other fraud and abuse related cases for the TANF, Safety Net, MA, Child Care or Food Stamp programs. Investigative staff should have the title of Investigator, or similar designation, and work under an official position description that describes tasks directly related to fraud investigations.
- Employees assigned specifically to the prosecution function (including attorney and hearing officer) for Intentional Program Violation cases and other fraud and abuse related cases for the TANF, Safety Net, MA Child Care or Food Stamps programs.
- Personnel who monitor the restitution process (collections) and follow up when payments are in default.
- Supervisory staff directly responsible for investigative, prosecution, collection staff.
- Direct support staff such as secretarial, stenographic, and clerical staff that provide support services that are directly necessary for the F10 function (including investigations, prosecutions, collections).
- Other staff whose duties the local agency has determined is specifically related to the F10 function.

Personnel assigned to the F10 function less than full time are required to complete time studies on a quarterly basis, identifying time in the F10 function, as instructed in Chapter 4.

The following activities are performed by F10 coded personnel:

- Front End Detection System Activities -- The Front End Detection System (FEDS) is an investigation technique performed by F10 coded investigators. The purpose of these activities is to identify and resolve potentially fraudulent situations prior to the establishment of an applicant's eligibility for public assistance. Cases are referred to the fraud and abuse unit by eligibility workers who are suspicious that an applicant may have committed an intentional program violation or other fraud and abuse activity. FEDS provides for immediate investigation and accelerated feedback between the investigation unit and the eligibility units. This prevention

program allows for the savings of funds before they are spent, thus preventing the need for recoupment of misspent funds after detection (of active cases).

Eligibility activities performed by Intake/Case Maintenance staff, such as verifying information provided by an applicant to confirm his/her eligibility for PA, should be coded F1. These activities are relevant to determining income maintenance and the amount of the assistance payment, and do not qualify as fraud detection activities.

- Back End (post payment) Detection Activities -- These activities are fraud investigations that identify fraudulent situations after eligibility is determined and benefits have been disbursed.
- Home visits performed by fraud investigators or recovery units of the local district.
- Fraud investigation activities performed by provider agencies under formal purchase of service agreements or contracts with the local agency.
- "Hot lines" operated by investigators for public reporting of suspected intentional program violation cases or other over-issuance cases.
- Preparation for and conduct of administrative disqualification hearings, or court actions.
- Prosecution of suspected Intentional Program Violation (IPV) cases.
- Fraud collection and monitoring activities.
- Other essential fraud and abuse activities.

Non-salary costs for the Fraud and Abuse function include, but are not limited to the following:

- Office space, liability insurance, telephones, utilities, equipment, and materials and supplies.
- Costs related to investigations or prosecutions when performed by provider agencies under formal purchase of service agreements, cooperative agreements, or contracts between the provider agency and the local district.
- Costs of handwriting examiners and expert witnesses that testify at fraud hearings under formal agreement or contract.
- Costs incurred in the collection process, including follow up action on cases in default of payments.
- Any other non-salary costs specifically incurred in support of Fraud and Abuse investigation, prosecution, or collection activities.

Total Fraud and Abuse investigation unit expenditures are either directly identified to the Public Assistance, Medical Assistance, Child Care, or Food Stamp programs, or allocated to these programs. The allocation is based on the proportions of cases investigated in each category to total cases investigated, for the immediately preceding quarter.

F11 Home Energy Assistance Program (HEAP)

Beginning with October 2011 claims, the F11 function includes all administrative activities and non-salary costs related to HEAP.

HEAP is a seasonal program. It has high activity during the winter months and low activity during the summer. As a result, it may use staff from other functions (usually from F1 Intake/Case Maintenance) on a

temporary basis. The personnel costs of the employees working on HEAP are charged directly to the F11 function.

Non salary costs incurred may include, but are not limited to, charges for data processing, office space, equipment, and transportation.

F16 Welfare Management System (WMS)

The Welfare Management System (WMS) is a State operated EDP eligibility system in use by all local social services districts. The local districts provide data entry staff for entering information into WMS and a WMS Coordinator for coordinating systems activities with local district and state staff.

The WMS function (F16) is charged for the salary and fringe benefit costs of these activities and for related non-salary costs (i.e., office space, equipment, insurance, etc.). In addition, overhead and A-87 costs are allocated to the WMS function.

Information appearing on the WMS WST002 report entitle, "Active Cases and Individuals," is used to adjust WMS operational costs from F16 to benefiting functions (F1, F2, F4, F7, and F11; F17 through September 2011 claims). Instructions in the use of the WST002 report and the preparation of the worksheet used to allocate WMS costs among benefiting functions appears in Chapter 16.

F17 Other Reimbursable Programs

The F17 function (Other Reimbursable Programs) generally involves small reimbursable programs that are special demonstration projects or are seasonal in nature and may use staff from other functions on a temporary basis. Staff are assigned directly to F17 program sub-functions (i.e., F17.1, F17.2, F17.3, etc.) depending on the program or project.

As an example, the Home Energy Assistance Program (HEAP) is reported in the F17 function prior to October 2011 claims. The employees working on HEAP are transferred to the F17 function (usually from F1 Intake/Case Maintenance) and their personnel costs are charged directly to the F17 sub-code for HEAP (F17.1).

Non salary costs incurred on F17 coded programs may include, but are not limited to, charges for data processing, office space, equipment, transportation. Approved non-salary costs should be directly assigned to the individual benefiting program (i.e. F17.1, F17.2, F17.3 etc.).

F20 DSS Administrative Overhead

The F20 function includes all administrative and support staff activities, which benefit some combination of functions F1-F8, F10, F11, F16 and F17, but cannot be properly classified as directly related to one or more of these functions.

Administrative staff performing these functions may include staff of the Commissioner's Office, Deputy Commissioner's Office, and other Directors or Deputy Commissioners who direct the activities of more than one function.

Support activities within this function may include special administrative services, accounting, personnel, legal and purchasing.

Non-salary expenditures including office space, data processing services, equipment costs, materials and supplies, transportation, etc., may be charged to F20. A non-salary expense is assigned to the DSS administrative function (F20) when the costs benefit some combination of functions F1-F8, F10, F11, F16, and F17 and when it is impractical to allocate costs by other equitable methods.

Whenever a portion of F20 administrative and support staff perform work in total support of one direct DSS function, the pertinent staff, administrative costs and person count should be transferred to the direct DSS function.

For example, a portion of accounting staff identified as providing direct support only to the intake/case maintenance function should be coded as F1 and not F20. Other staff of the accounting unit may only work on General services or child support activities and should be charged to those functions.

F30 Non-Administration/Local Programs (Costs Not Claimable as DSS Administrative Expenses)

This function refers to the activities of the following local programs or services:

- ***County Home/Infirmary and/or Health Related Facilities*** which include activities of all personnel directly caring for patients, and administrative and support staff engaged solely in the operation of Home/Infirmary and Health Related Facility functions. Use Code F31 for salary and non-salary costs of the County home. Use Code F32 for salary and non-salary costs of Health Related facilities. Use F33 for salary and non-salary costs of the Infirmary.
- ***Adult and Children's Institutions and Shelters*** which include activities of all personnel directly engaged in providing care in the institutions or shelters. The program would include administrative and support staff engaged solely in the operations of these institutions or shelters. Use Code F34 for the salary and non-salary costs of Adult and Children's Institutions and Shelters.
- ***Senior Citizen Center*** that includes activities of all personnel directly engaged in providing services in the Senior Citizen Center and administrative and support staff engaged solely in the operations of the Senior Citizen Center. Use Code F35 for the salary and non-salary costs of the Senior Citizen Center. This program excludes purchased general services and Senior Citizens Center services provided by general services staff (F2 staff) at the agency.
- ***Agency-Run Day Care Centers*** include activities of all personnel directly engaged in providing day care in agency run day care centers. This also includes administrative and support staff engaged solely in the operations of the agency run day care center. Use Code F36 for the salary and non-salary costs of the agency run day care center.

  This program excludes purchased day care and all facilitative activities performed by general services staff (F2 staff) at the agency.
- ***Other Programs*** which include any other "non-welfare" or non-reimbursable programs administered by the local agency are included in this function. For example:

  - Head Start
  - Family Shelters

  Agency staff engaged solely in administering or operating each local or specialized program are coded as part of the function. Use Codes F37, F38, etc., for the salary and non-salary costs of each separate other program.

Training provided by the Staff Development Coordinator to F30 staff is included in the F30 function.

Generally, rates are established for the costs of facilities operated by the district and costs are reimbursed as program expenditures through these rate structures. Other costs are non-reimbursable. For these reasons, costs are coded F30 and not claimed for DSS administrative reimbursement.

Care should be taken to assure salary and non-salary costs of the F30 sub functions are not charged to any of the DSS administrative functions F1-F8, F10, F11, F16, F17, and F20.

F40 Overall Overhead

The F40 (Overall Overhead) category includes all administrative and support functions of the local agency that cannot be properly classified as relating solely to function codes F1-F8, F10, F11, F16, F17, F20 or F30.

Administrative units performing these functions might include the staff of the Commissioner's Office and the Deputy Commissioner's Office. Support units whose activities might be within this function include accounting, personnel, and purchasing.

Generally, personnel of the administrative or supporting units of the local DSS who provide administrative guidance or support to more than one function, including F30, should be coded F40. The only possible exception is when staff time spent in F30 can be accurately time studied. Then a portion of the staff members' time and costs may be allocated to F30 and the remainder allocated to F20. This situation often occurs when a local district commissioner and other F40 personnel spend only a small portion of their time with the administration of the county home (F30), and this can be documented by an annual time study.

A non-salary expenditure may be assigned to the overall overhead function (F40) when the costs benefit some combination of function F1-F8, F10, F11, F16, F17 and F30. Non-salary costs are generally assigned to F40 when it is impractical to allocate costs to direct functions by other equitable methods.

Office space, transportation, equipment costs, materials and supplies and other necessary and approved non-salary expenses may be charged to the F40 function.

Chapter 4: Classification of Salary and Fringe Benefit Expenditures

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Requirements for Classifying Personnel and Updating Function Assignments *4-2*

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INTRODUCTION

This chapter provides the guidelines for the classification of personnel and the allocation of salary and fringe benefit expenditures to the 14 functions defined in Chapter 3. Each individual whose salary is paid by the local district and recorded on the DSS administrative payroll must be assigned to one or more of the functions. For individuals assigned to more than one function, time reports are used to prorate the salaries unless the person is assigned to an overhead function. Employees in three units (Food Stamps, Employment, and Title IV-D Child Support) are generally required to complete time reports. The summary totals of salary and staff counts assigned to functions are transferred to the Schedule D each month.

REQUIREMENTS FOR CLASSIFYING PERSONNEL AND UPDATING FUNCTION ASSIGNMENTS

Each district must have a system in place to update on an ongoing basis the functional assignments (defined in Chapter 3) and to summarize payroll records. The State Department of Family Assistance will not mandate the specific design of this system, but will require evidence of its existence and effective operation.

At the beginning of its fiscal year, the district must conduct a complete review of the functional assignments of its staff. After the review is done, the district must submit a Certification of the Annual Review of Functional Assignments of Staff (LDSS-2346, Section I), signed by an authorized Social Services official. By doing this, the district is certifying:

- A complete review of the functional assignments of Department employees has been completed within the last 30 days,
- The functional assignments are accurate, and
- A mechanism is in place to update functional assignments on an on-going basis.

The appointing official should prepare a written notification to those responsible for maintaining payroll records of any changes in the functional assignments of personnel. Further, the written notification must be completed timely, and become part of the supporting documentation maintained by the district.

These functional assignments are key to producing the monthly schedule entitled Summary of Salary and Function Assignments (a suggested format of this summary is illustrated later in this chapter). This schedule allocates direct and prorated salary costs and direct and prorated staff counts by function. Districts should include and update assigned functional codes on basic payroll records. This will simplify the summarization process and provide an audit trail.

In assigning function codes to employees, the following special rules must be observed:

- Generally, any employee who performs defined Food Stamp activities must be coded F7, regardless of how little time they spend in the F7 function. Such individuals are required to complete periodic time reports where their salary and staff count are divided between the Food Stamp sub-function and other direct functions if necessary.
- Any employee assigned to a separate Child Support Activities Administrative Unit generally should spend all of his/her time on Child Support activities to be coded F8, the Child Support Activities/Title IV-D function.

- Any employee spending a portion of their time on the HEAP program should be coded F17 for claim periods through September 2011. Beginning with October 2011 claims, HEAP costs are coded F11. These employees should be time studied and their salary and staff count divided between HEAP and the other programs on which they work.
- An employee assigned to two direct functions (F1-F8, F10, F11, F16, F17, F30) must complete a time study.
- An individual working in three or more direct functions (F1-F8, F10, F11, F16, F17, F30) should complete a time study, if practical. The employee must maintain a time report assigning all of their time to direct functions only. None of their time or salary expense may be charged to an overhead function (F20 or F40).
- An employee who is involved in three or more functions must be assigned to an overhead function (F20, F40), if it is not feasible for the individual to complete a time report.

  Assign employee and related costs to the DSS Administrative Overhead Function, F20, if the employee is involved in a combination of functions other than F30

  Assign employee and related costs to the Overall Overhead Function, F40, if the employee is involved in a combination of functions including F30.

Annual Certification of Review of Functional Assignments of Staff

The "Cost Allocation - Annual Certification" form LDSS-2346 (see example on the next page) is comprised of two sections. The first part of this form certifies the district has completed a total review of individual functional assignments and a mechanism is in place to update functional assignments throughout the year. The second part certifies A-87 costs and this section will be discussed in Chapter 6. This form is required. No other form, old version or substitute statement may be used without prior Department approval.

Instructions for Section I of Cost Allocation - Annual Certificate

The District and Year boxes in the top right corner of the form should be completed. The year box should have the same year as the year in the date box on the signature line. Section I should be signed, dated and submitted by the end of the first month of the local fiscal year to:

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

LDSS-2346 (Rev. 9/04)

COST ALLOCATION-ANNUAL CERTIFICATION

NEW YORK STATE OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE

DISTRICT
YEAR

SECTION I - **CERTIFICATION OF ANNUAL REVIEW OF FUNCTIONAL ASSIGNMENTS OF STAFF**

I hereby certify that a complete review of the functional assignment of individuals within the Department has been completed within the last 30 days, that the functional assignments are accurate, and that a mechanism is in place to accurately update on an on-going basis the functional assignment of individuals.

CERTIFYING SOCIAL SERVICES OFFICIAL'S SIGNATURE	TITLE	DATE
X		

SECTION II - **CERTIFICATION OF INDIRECT COST PROPOSAL BY A LOCAL GOVERNMENT OFFICIAL**

I hereby certify that the information contained in our A-87 cost proposal is correct and was prepared in accordance with the policies and procedures contained in OMB Circular A-87. The information in this cost proposal is based on the actual costs for fiscal year ended _____and is to be used to claim estimated costs for the year ending _____. I further certify that procedures were utilized (a) to prevent costs from being allocated to Federal programs as indirect costs that have already been treated as direct program costs, (b) to assure that consistent treatment was accorded similar cost, for all programs in the Department/Agency, regardless of source of funds and (c) to assure that costs have not been treated as indirect costs of Federal program inconsistent with statutory restrictions governing those programs.

CERTIFYING LOCAL GOVERNMENT OFFICIAL 'S SIGNATURE	TITLE	DATE
X		

Semiannual Certification Requirements For Wage And Salary Costs

The Federal Circular A-87 has set forth some requirements for the documentation of salary and wage costs charged to federal programs. The requirements include the provision that employees who work on a single federal program or cost objective must support this claim with a semi-annual certification signed by either the employee or a supervisor who has first hand knowledge of the work performed by the employee. This semi-annual certification should be completed within 30 days of the close of the six month period being certified. The term, "cost objective" means a function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred.

The Food and Nutrition Service of the United States Department of Agriculture has added the requirement that both the employee and their supervisor must sign the semi-annual certification when the employee has or is working on the Food Stamp Nutrition Education program.

The certification should state that the employee worked solely on a particular federal program or cost objective for the period covered by the certification. This doesn't mean that the employee worked only on a federal program or cost objective that is funded at the 100% level by the federal government. It does mean that every employee who works on a single federal program or cost objective, regardless of the federal funding level, must complete the certification.

I, _____ hereby certify that for the period of _____

to _____ that I worked solely on the Federal program of _____.

Dated _____

_____ employees signature

_____ supervisor's signature

ALLOCATION OF SALARY COSTS TO FUNCTIONS

The District must identify from the monthly payroll direct and prorated charges, and direct and prorated staff counts for each function and sub-function (defined in Chapter 3). This information is summarized on the Summary of Salary and Function Assignments before it is reported on the Schedule D. Prorated salary charges and staff counts are determined from time reports prepared by part-time or full-time employees assigned to more than one function and employees assigned to the Food Stamp or Child Support/Title IV-D functions.

Payroll records, payroll summaries and the required time reports must be maintained by the local agency as part of its audit trail.

Time Reports

Time reports are used as a tool to identify and prorate an employee's time, salary and person count among direct functions or sub-functions (activities). The time reports must be completed for each day in the first full pay period during the first month of each quarter. The results are applied to the salary costs related to each month of that quarter. Time reports are also sometimes necessary to gather statistical information for Federal reporting purposes.

Personnel generally should complete time reports if they are assigned to the:

- Food Stamp Unit (F7),
- Child Support Unit (F8), and
- All other Programs (F17).

(This is especially true if these employees do not work solely in one of the sub-functions of the units/programs listed above.)

Employees assigned to two direct functions (F1-F8, F10, F11, F16, F17, F30) must complete time reports. Employees assigned to three or more direct functions have the option of completing time reports. If it is not feasible for that employee to complete a time report, they can be assigned to an overhead function (F20 or F40) instead. The employee's time or salary expenses may **not** be charged to an overhead function if the employee is to complete time studies.

To prorate the employee's salary among several sub-functions or functions, generally the following procedures must be used:

- From the time report, calculate the proportion of time spent on each sub-function or function. Time should be broken down into nearest tenths (decimal). The sum of all proportions should be 1.0.
- Multiply the salary costs by each proportion to determine the cost assignable to each sub-function or function.

The procedures necessary to complete the Food Stamp time study and the Child Support time study and related summaries are explained in the following sections.

Food Stamp Unit Time Report

Every employee assigned to more than one Food Stamp activity in the F7 function must complete a Food Stamp Time Report for a selected payroll period during the first month of each quarter. The summary information from the time reports will be used to divide Food Stamp costs among basic Food Stamp activities and to prorate the costs of those employees who do not work full time on the F7 function.

A suggested Food Stamp time report is illustrated on the following page. This report should be completed daily and submitted to district accounting personnel on a weekly or semi-monthly basis to correspond to the payroll cycle. At the end of each month, a summary of all Food Stamp time reports must be prepared in the suggested format on page 11.

The USDA Food and Nutrition Service requires that the Food Stamp Time Report be signed by the employee when working on the Food Stamp Nutrition Education Program.

FOOD STAMP TIME REPORT

Worker Name _____ **Period Covered** _____

ID Number _____

Date	Food Stamp Functions					Non-Food Stamp Activities (Specify)		
	Certification	Fair Hearings	Nutrition Education	Other	Sub-Total			Total Time
	1	2	3	4	5	6	7	8
Total								

_____ _____
Worker's Signature **Date**

Instructions

In completing the Food Stamp Time Report please note the following:

- Employees who are assigned full-time to any one of the Food Stamp activities (which are Certification, Fair Hearings, Nutrition Education and Other) should not use this form. Those worker costs should be included on the Schedule D-7, line 2 in the proper column for the particular sub-function. Their hours should be added to the Food Stamp Time Report Summary for the development of percentages for each Food Stamp Activity.
- Within a quarter for a selected payroll period, all other employees working on the F7 function must record for each day the amount of time spent on each Food Stamp activity. Also record the time spent on the Non-Food Stamp functions (if any), and identify the function. Hours should be reported in 1/4 hour increments. Calculate the sub-total and total. It may be necessary to make notes on the back of the form during the day to get accurate results. The total time recorded for the day should equal the total paid time in the day.
- Start a new line for each day.

The totals of columns 1 through 8 are transferred to the Food Stamp Time Report Summary.

Please remember, only those districts with approved Nutrition Education Plans can make entries in column 3. Nutrition Education Plans should be submitted to the Department's Center for Employment and Economic Supports, Food Stamp Bureau for approval.

Column Instructions:

Column 1 Certification

Only report time spent by part-time certification and multi-function workers, for time actually engaged in certification of non-public assistance households. Supervisory, clerical or other support workers' time shall be recorded in Column 4 "Other."

Column 2 Fair Hearings

Report part-time Fair Hearings and multi-function workers, for time actually engaged in Fair Hearings. Supervisory, clerical or other support workers' time shall be recorded in Column 4, "Other."

Column 3 Nutrition Education

Report part-time workers that provide information to applicants on proper dieting, food purchasing, etc. Supervisory, clerical or other support worker time shall be recorded in column 4, "Other." Only those districts with approved Nutrition Education Plans can make entries in the Nutrition Education column.

Column 4 Other

Report supervisory, clerical or other support workers' time and any other Food Stamp activity not covered in Columns 1 through 3.

Column 5 Sub Total

Enter the total of Columns 1 through 4.

Column 6 and Column 7

Report those activities which are Non-Food Stamp related. Identify the function in the block at the top of Columns 6 or 7.

Column 8

Enter the sum of columns 5 through 7. The total time entered here should equal the total time paid for each day.

Food Stamp Time Report Summary

The total hours computed for each employee time report is transferred to the Food Stamp time summary and a grand total of hours for each food stamp sub-function is determined. Percentages are derived for each Food Stamp activity. The percentages are used for cost allocation purposes to determine federal, state and local reimbursement on the Schedule D-7. This summary should include the hours of Food Stamp staff who work all of their time in one Food Stamp Activity, and, therefore, do not have to complete an individual Food Stamp Report. This is necessary to develop accurate percentages for distribution of costs to each of the Food Stamp activities on the Schedule D-7.

Instructions:

For each employee assigned to the Food Stamp function (F7), transfer the total hours reported in columns 1 through 8 of their Food Stamp Time Report to the respective columns shown in the Food Stamp time summary.

Add down the entries in each column for Columns 1 through 8, and enter the totals on Line a.

Divide each entry on Line a, for Columns 1-4 by the subtotal on Line a, Column 5, and obtain a percentage rounded to four places. Enter the results in the appropriate columns on Line b. Transfer the percentages on Line b to the respective columns on Schedule D-7, Section 1, Line 4 and Section 2, Line 2.

FOOD STAMP TIME REPORT SUMMARY

District _____ Period Covered _____

Date	Food Stamp Functions					Non-Food Stamp Activities (Specify)		
	Certification	Fair Hearings	Nutrition Education	Other	Sub-Total			Total Time
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
a) TOTAL								
b) % of SUB TOTAL					100%			

Title IV-D Child Support Activities and Collections Unit Time Report

Employees in the Title IV-D Child Support Activities and Collection Unit generally must complete time studies for State and Federal reporting purposes. The information from the time reports will be used to prorate the costs of these employees between functions with the child support activities being identified to F8 and divided between the Title IV-D and SCU units. The Title IV-D/Child Support Activities and Collections Unit Time Report must be completed during one full pay period during the first month of each quarter. The following guidelines should be followed.

- Any employee assigned to the separate Child Support Unit (Function F8) for less than 100% of his/her time must complete a time report.
- An individual who spends 100% of his/her time in function F8, but does not spend at least 85% of his/her time on one Child Support Unit sub-function must also complete a time report.
- Any employee outside of the Title IV-D Child Support Function, or any employee in a district too small to support a separate Child Support Unit, who spends part of their time on Child Support Activities must complete a time report.
- If an employee spends all of his/her time in function F8 and more than 85% of that time is in one sub-function, the employee's salary is direct charged to the sub-function.

The information from the time reports divides Child Support costs between the Title IV-D unit and the SCU through the assignment of the following sub-function codes:

Assign Code F8.1 - Administrative IV-D to all employees at or above the supervisory level who direct the activities of the Title IV-D unit. Also, assign Code F8.1 to the secretaries and support staff of such employees, and to those IV-D employees performing activities other than those specified below.

Assign Code F8.1a - Administration - Support Collection Unit to all employees at or above the supervisory level who direct the activities of the Support Collection Unit (SCU). Also, assign Code F8.1a to the secretaries and support staff of such individuals, and to those support collection unit staff performing activities other than those specified below.

Assign Code F8.2 - Collection and Distribution to all employees at or below the supervisory level in the IV-D unit, who spend all of their time on collection and distribution activities. These employees are not members of the Support Collection Unit. Activities performed under this sub-function include, but are not limited to, the following:

- Making the IV-A agency aware of amounts collected and distributed.
- Distributing TANF/IV-D collections resulting from a voluntary agreement.

If the number of voluntary agreements is small, we recommend that these collections for TANF cases be processed by the Support Collection Unit. In counties where the SCU does process collections on voluntary agreements, code 8.2 is not applicable because code 8.2a will apply.

Assign Code F8.2a - SCU to all individuals at or below the supervisory level in the Support Collection Unit, who spend all of their time on collection and distribution activities. Such activities include, but are not limited to, the following:

- Making support collections,
- Identifying delinquent cases by calculating end of month balances,
- Referring cases to the IV-D agency of another state or local district for collections,

- Making collections for another state or local agency,
- Distributing TANF collections,
- Alerting the IV-D agency of amounts collected and distributed, or
- Disbursing collections to non-public assistance clients.

Assign Code F8.3 - Location of Absent Parent to all individuals at or below the supervisory level who spend all of their time engaged in activities which include, but are not limited to the following:

- Utilization of appropriate state and local agency locator services,
- Utilization of the Federal Parent Locator Services Referral of requests for location of an absent parent to the IV-D unit of another state or local agency, or
- Cooperation with another state in location of an absent parent.

Assign Code F8.4 - Establishment of Paternity to all individuals at or below the supervisory level who spend all of their time engaged in activities which include but are not limited to, the following:

- Investigations,
- Development of evidence,
- Pretrial discovery,
- Court or other actions to establish paternity,
- Identification and arrangement for competent laboratories that perform blood tests,
- Referral of cases to the IV-D unit of another state or local agency for assistance in determining paternity, or
- Cooperation with other States in determining paternity.

Assign Code F8.5 - Establishment of Support Obligation and Enforcement to all individuals at or below the supervisory level in the IV-D unit who spend all of their time on activities which include, but are not limited to, the following:

- Investigation, development of evidence and bringing court action when necessary,
- Development of financial information needed to assess the amount of support obligation,
- Referral of IV-D cases to the IV-D unit of another state or local agency to establish a support obligation or initiate Enforcement activities such as:
  - Contempt citations,
  - Investigation,
  - Wage attachments and processing,
  - Issuance of warrants, or
  - Obtainment and enforcement of support through civil and criminal proceedings.
- Investigation and prosecution of fraud related to child support.

Assign Code F8.5a - Establishment of Support Obligation and Enforcement Activities to all individuals at or below the supervisory level in the SCU who spend all of their time performing activities which include but are not limited to, the following:

- Assisting in the preparation of violation petitions,
- Sending delinquency notices to the respondent and petitioner, and
- Billing.

Instructions for Title IV-D Child Support Activities and Collection Unit Time Report

- Each day during the selected pay period, record the amount of time spent on each of the eight Child Support Enforcement & Collection activities. Also record the time spent on other functions (if any) and identify those functions. Calculate the totals and compute the percentages for each employee being time studied. It may be necessary to make notes on the back of the form during the day to obtain accurate results. The total time recorded for the day should equal the total paid time for the day.
- Start a new line for each day.

See sample form on next page.

Summary of Title IV-D Child Support and Collection Unit Salaries

The monthly salary costs of F8 personnel who are being time studied should be allocated to sub-activities based on his/her Title IV-D/Child Support time study results. A local district worksheet should summarize by function the direct and prorated salaries, fringe benefits, and staff count of all F8 employees and transfer the totals to the Summary of Salary and Function Assignments.

When transferring salary, non-salary and staff summary totals to Schedule D, combine the data for codes F8.1, F8.1a, F8.2, F8.2a, F8.3, F8.4, F8.5, F8.5a and enter the results under Column 8 (Title IV-D Child Support Activities and Collections). Schedule D-8 will provide for segregation of these costs for claiming purposes.

TITLE IV-D CHILD SUPPORT ACTIVITIES AND COLLECTION UNIT TIME REPORT

Worker Name _____ Period Covered _____

Worker Number _____ ID Number _____

Date	Time Spent on Title IV-D Child Support Activities								Other Functions		Total
	Administration		Collection & Distribution		Loc Abs Parent	Establish Paternity	Establish Support Oblgtn & Enfrcmnt		Specify		
	F8.1	F8.1a	F8.2	F8.2a	F8.3	F8.4	F8.5	F8.5a			
TOT											
100%											

_____ Worker's Signature _____ Date

_____ Supervisor's Signature _____ Date

Summary of Salary and Function Assignments

The Summary of Salary and Function Assignments is the worksheet through which salary costs and corresponding staff counts are identified and grouped either as direct charges or prorated charges to a function or sub-function. A suggested format for the "Summary of Salary and Function Assignments" appears at the end of this section. To complete the summary, the following procedures are followed:

Each month, the District must determine the number of employees who are assigned to each of the 14 functions. This data is obtained as follows:

- The payroll costs for each function or sub-function for the month are summarized for all payroll expenditures and are listed down the Summary of Salary and Function Assignments. Costs related to individuals working in more than one function would be entered in the "Prorated Charges" column for each appropriate function (or sub-function) based on the employees' time reports.
- At the end of the first full pay cycle of the month, count the number of people assigned to each function using a complete set of payrolls. For example, if the District has both a weekly payroll and a semi-monthly payroll,
  - Count the number of people by function on the first weekly payroll,
  - Count the number of people by function on the first semi-monthly payroll, and
  - Add the two by function.
- A pay cycle is the period of time between issuance of all pay checks. For example, if everyone is paid weekly, then the full pay cycle is one week. If some people are paid weekly and others are paid biweekly, the full pay cycle is two weeks. Only staff in "established positions" shall be counted; staff on the payroll for four or more weeks are considered in established positions.
- In those instances where an employee is assigned to more than one function, a portion of the individual position should be counted in each of the functions. The portions should be determined from the results of the time report submitted by the individual. To calculate Prorated Staff by Function for both full time and part time employees, the employee's Full Time Equivalent (FTE) must be calculated first. The FTE is the total number of regular straight-time hours (i.e. not including overtime or holiday hours) worked by employees divided by the number of compensable hours applicable to each fiscal year. Annual leave, sick leave, and compensatory time off and other approved leave categories are considered to be "hours worked" for purposes of defining FTE employment.

  For example, Worker A, a part time employee who is scheduled to work three full 7.5 hour days per week, will have an FTE of 0.6 (three 7.5 hour days out of a normal five-day, 37.5 hour work week = 60%). Worker B, a full time employee who is scheduled to work a five-day week, will have an FTE of 1.0. The FTE is then multiplied by the percentage of time the employees spend in each program to arrive at an amount which should be entered on the worksheet under Prorated Staff. If Worker A splits her time evenly among four programs, then the amount of time she spends on each program will be calculated by multiplying her FTE of 0.6 by 25% for each program, resulting in 0.15 for each program. If Worker B splits her time between two programs, then 0.5 must be entered for each program.
- The number of employees directly assigned to each function and the total prorated number of employees assigned to each function are entered on the Summary of Salary and Function Assignments Form.

SUMMARY OF SALARY AND FUNCTION ASSIGNMENTS

DISTRICT _____ DATE PREPARED _____

MONTH _____

	SALARY COSTS BY FUNCTION			STAFF BY FUNCTION		
FUNCTION	DIRECT CHARGE	PRORATED CHARGES	TOTAL	DIRECT STAFF	PRORATED STAFF	TOTAL
F1						
F1.1						
F2						
F2.1						
F2.A						
F3						
F3.1						
F3.1A						
F3.2						
F3.3						
F3.4						
F4						
F4.1						
F4.2						
F4.3						
F5						
F6						
F7						
F8						
F8.1						
F8.1a						
F8.2						
F8.2a						
F8.3						
F8.4						
F8.5						
F8.5a						
F10						
F11						
F16						
F17						
F17.1						
F20						
F30						
F40						

Summary Of Salary Costs And Staff Counts In New York City

In New York City the summary of salary costs and staff counts is compiled through automated systems. All employees of the New York City departments are paid through the Citywide Integrated Financial Management System (IFMS). Financial and claiming reports are prepared by New York City departments using IFMS payroll information. Reports are prepared on an IFMS sub-system called FIMECH (Fiscal Mechanization System). The FIMECH Personal Service Subsystem (an internal automated accounting system) organizes payroll data and produces various reports that assign and allocate salaries to proper functions and sub-functions. All personal service transactions are related to claiming categories through payroll distribution codes. Employees listed on payroll records are in authorized positions and administratively responsible to their department's Commissioner. There is also a monthly verification of the accuracy of the functional assignments. The FIMECH system is updated when personnel and organizational changes occur.

The "Summary of Personal Service Expenses by Functional Category (Net of Adjustments) Report" is a monthly report generated by FIMECH. This report is a claiming source and includes staff count and paid salary costs assigned to each function. This summary is backed up by a detail report.

The report "Transactions with Non-Existent Categories" lists all Personal Service expense journal entries without reporting categories. FIMECH assigns expenses without reporting categories to an F40 overhead sub-function. Each department resolves exceptions by getting essential employee information from the personnel office, determining distribution points, and manually reassigning costs to the appropriate functional categories. Employee records are then corrected on IFMS.

There are also adjustments of some salary amounts to proper functions based on adjustment memorandums. Adjustments may occur through the use of case counts, activity counts, and managerial reports.

Time studies are used to allocate salaries to proper function on the Schedule D and to proper sub-function on the "D" sub-schedules. Time studies should generally be prepared by employees working on more than one identifiable function and employees assigned to the Food Stamp or Child Support/Title IV-D functions.

The District must identify from the monthly "Summary of Personal Service Expenses by Function (Net of Adjustments) Report," the "Transactions with Non-Existent Categories" report, and any adjustment memorandums, all salary charges and staff counts. This salary and functional assignment information is summarized on worksheets prepared each month. The adjusted total salary costs and personnel assigned to each function will be reported on LDSS-2347 "Schedule D, DSS Administrative Expenses Allocation and Distribution By Function and Program."

Transferring Salary, and Staff Functional Assignments to Schedule D

At the end of each month, the salary costs and staff counts for each function are summarized on the Summary of Salary and Function Assignments. The results are transferred to the Schedule D (DSS Administrative Expense Allocation and Distribution by Function and Program) after making adjustments for cancellations, refunds, and other adjustments. The Schedule D, Section I, includes the portion of the Schedule D that receives net salary costs. Instructions for the completion of the Schedule D appear in Chapter 7.

FRINGE BENEFIT COSTS

Fringe benefits consist of employment costs such as:

- Workers' Compensation Insurance,
- Social Security Payments (FICA),
- Health Insurance,
- Retirement Contributions,
- Unemployment Benefits, etc.

These benefits are not included in the salaries paid to the employees.

Claiming Fringe Benefit Costs - New York City

The fringe benefit rate for the City fiscal year is calculated by the NYC Office of Management and Budget. This office negotiates the rate with the Federal government. The rate is calculated based on a projection of expenditures for the fiscal year and includes a roll forward adjustment to actual fringe benefits for a prior year period. A two year lag exists for the roll forward adjustment. For City Fiscal Year 2011, the roll forward adjustment will bring City Fiscal Year 2009 fringe benefits claimed up to actual expenditures.

On the Schedule D, the estimated fringe benefit rate is multiplied by total salaries claimed in each function. During the year the estimated fringe benefit rate may be adjusted to reflect changes from estimated salary or fringe benefit costs. Fringe benefit worksheets should be maintained for audit purposes.

Claiming Fringe Benefit Costs - All Districts Other Than NYC

On the Schedule D, the cost of fringe benefits may be claimed either as estimated costs or as actual costs. By claiming costs on the estimated basis, an equal amount is claimed every month and the cash flow is stabilized. (The December claim would be an exception which will contain an adjustment to bring the estimated costs to the level of actual expenditures made during that year.)

The following procedures illustrate the claiming of fringe benefits on an actual basis and on an estimated basis:

Claiming Fringe Benefits on an Actual Basis

Based upon actual costs paid during the month on behalf of social services employees, the fringe benefits costs are claimed in the following manner:

- List fringe benefit payments on a separate LDSS-923 using object of expense code 23 entitled Indirect Expenses - Fringe Benefits and keep the total separate from other non-salary administrative expenses.
- Enter total indirect fringe benefits for the month from the LDSS-923 to the Schedule D, column T, line 4.
- Calculate the fringe benefit percentage for line 4 by dividing the total of the fringe benefits for the month from Form LDSS-923 by the total salaries from Schedule D, column T, line 3. Place this in

the item column of line 4 and multiply the salaries on line 3 to obtain fringe benefit costs by function.

Claiming Fringe Benefits on an Estimated Basis

- Estimate total administrative personnel salary costs for the local fiscal year. Also estimate for the same period the fringe benefits costs for such items as:
  - Social Security (FICA)
  - Health Insurance
  - Workers' Compensation
  - DSS Retirement (DSS portion of retirement costs to be billed to the county)
  - Unemployment Insurance Benefits
  - Other Fringe Benefits
- Divide the estimated fringe benefits costs by the estimated personnel salary costs to obtain the estimated fringe benefit rate.

Example:

Estimated Personnel Salary Costs		$200,000
Estimated Fringe Benefits Costs:		
Health Insurance	$15,000	
Social Security (FICA)	10,000	
Workers' Compensation	5,000	
DSS Retirement	20,000	
Other Fringe Benefits	5,000	
Total	$55,000	
Estimated Fringe Benefit Rate	$55,000 ÷ $200,000 = 0.275 or 27.5%	

- During the year this "Estimated Fringe Benefit Rate" may be adjusted to reflect changes from estimated salary or fringe benefit costs. Necessary information explaining the basis for the adjustment should accompany this schedule.
- Throughout the fiscal year on each monthly Schedule D, multiply the administrative salary costs charged to each function by the fringe benefit rate to arrive at the estimated fringe benefit costs chargeable to each function. On a fringe benefit worksheet, record by month the total fringe benefit costs included in the Schedule D.
- At the end of the district's fiscal year, calculate actual fringe benefit expenditures for those individuals claimed on Schedule D. For the purpose of this calculation, include only actual payments during the fiscal year for Social Security, Health Insurance, Workers' Compensation,

Retirement and other fringe benefits. Actual fringe benefit payments should not have been claimed during the year in addition to the amounts claimed as estimated fringe benefits. These amounts should be entered on the bottom half of the fringe benefit worksheet.

- Estimated costs claimed throughout the entire year should then be adjusted to actual costs at year end and claimed on the last Schedule D completed for the district's fiscal year.

  This adjustment is calculated by comparing the total of actual expenditures to the total estimated fringe benefits claimed on the Schedule D during the previous 11 month period (or period since prior adjustment). The difference is the amount claimed. The period excludes the last month of the agency's fiscal year.

  If the amount actually paid exceeds the estimated amounts claimed for the previous 11 month period, compute a percentage. This is done by dividing the additional fringe benefits to be claimed by the total salary costs for December (reported on Schedule D, line 1, Col. T). This percentage is the December fringe benefit rate to be reported on Schedule D. The rest of the D series schedules should be computed in usual manner.

  If the fringe amount actually paid is less than the total claimed on the Schedule D for the fiscal year, compute a negative percentage. This is done by dividing the excess fringe benefits claimed by the total salaries for December (reported on Schedule D, line 1, column T). This negative percentage will be the December fringe benefit rate reported on Schedule D.

  The amount of the actual fringe benefits paid may not be available before the December claim is due. If that is the situation, then a supplemental claim for December of that year must be filed to adjust estimated fringe benefits to actual.

  Example of an Under-claim:

Actual Fringe Benefit Costs	$60,000	
Estimated Fringe Benefit Costs Claimed	55,000	
Amount Under-Claimed	$5,000	
Salaries (December, Schedule D, Line 1, Col. T)		$18,000

  $5,000 ÷ $18,000 = 0.2777 or 27.77%

  Example of an Over-claim:

Actual Fringe Benefit Costs	$55,000
Estimated Fringe Benefit Costs Claimed	60,000
Amount over-claimed	($5,000)

  ($5,000) ÷ $18,000 = (0.2777) or (27.77)%

- Retain all fringe benefit worksheets for audit purposes.

FRINGE BENEFIT WORKSHEET

Fringe Benefits Claimed on Schedule D between January, 20__ and December, 20__ (Excluding Code F30 portion).

January	_____
February	_____
March	_____
April	_____
May	_____
June	_____
July	_____
August	_____
September	_____
October	_____
November	_____
December	_____
Total claimed for the year	_____

Actual Fringe Benefits Paid During the Same Period for the Individuals Claimed Through the Schedule D (Excluding Code F30 Portion)

Social Security (FICA)	_____
Health Insurance	_____
Workers' Compensation	_____
DSS Retirement	_____
Unemployment Insurance	_____
Other Fringe Benefits	_____
Total paid for the year	_____

Total actually paid less total claimed. + (-)	_____

ALLOCATION OF OVERHEAD COSTS

When administration and support staff cannot properly be classified solely to one of the direct functions (F1-F8, F10, F11, F16, and F17) or to F30, their salary and non-salary costs are identified as F40 (overall overhead). The total F40 costs are allocated to direct functions (F1-F8, F10, F11, F16, and F17), F20, and F30 by staff count percentages.

DSS Overhead (F20) costs are those administrative and support costs which cannot be classified solely to one of the direct functions (F1-F8, F10, F11, F16, or F17), and which do not benefit the F30 function. The F20 function receives F40 costs allocated to it, and the adjusted F20 total is allocated to the direct functions by staff count percentages.

Procedures

Salary and fringe benefit costs charged to the Overall Overhead Function (F40) are allocated on Schedule D to the Code F30 functions, and to the individual DSS functions (F1-F8, F10, F11, F16, F17, F20). To distribute Overall Overhead:

1. Calculate the percentage of district employees assigned to each function to the total number of employees assigned to functions F1-F8, F10, F11, F16, F17, F20, and F30.
2. Multiply each percentage in turn by the total salary and fringe benefit costs charged to the F40 Overall Overhead function.
3. Add the amount thus determined to the salary and fringe benefit costs directly charged to each function.

Generally, this procedure will result in an equitable distribution to the direct functions by relating overhead costs to the number of people in the other functions. If a district finds that this procedure does not produce an equitable distribution, it may request permission from the State Department of Family Assistance to use another methodology. Nevertheless, unless the costs involved are significant, the additional work involved in using another methodology is probably not justified.

Salary and fringe benefit costs charged to the DSS Administrative Overhead Function (F20) are allocated on Schedule D to the individual DSS functions using a procedure similar to that described above. To distribute DSS Administrative Overhead:

1. Calculate the percentage for each direct function by dividing the number of employees assigned to each function (F1-F8, F10, F11, F16 and F17) by the total number of employees assigned to all of the direct functions.
2. Multiply each percentage in turn by the total salary and fringe benefit costs charged to the F20 function (including Overall Overhead costs allocated to F20 by the procedures above).
3. Add the amount thus determined to the salary and fringe benefit costs directly charged to each function F1-F8, F10, F11, F16 and F17.Please refer to Chapter 7 for more details on completing the Schedule D

Chapter 5: Classification and Allocation of Non-Salary Costs

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INTRODUCTION

This chapter will describe non-salary costs, the assignment of non-salary costs to function and item of expense, and special conditions and standards for claiming non-salary costs. The chapter also covers claiming of non-salary cost and administrative refunds and cancellations, and the treatment of donations and in-kind services as contributions to administrative programs.

DESCRIPTION OF NON-SALARY COSTS

Non-salary costs include all administrative costs made by, and charged to, the local department of social services **except**:

- Salaries and fringe benefits
- A-87 indirect administrative costs
- Costs associated with the purchases of Title XX services

Total non-salary costs are composed of allowable direct non-salary costs plus the allocable portion of allowable indirect non-salary costs less applicable credits.

Direct non-salary costs are those billed to the Department of Social Services agency by either a private or public vendor (governmental agency). The costs are identified to an object of expense used for the accumulation of costs and are distributed to functions and other ultimate cost objectives.

Typical direct non-salary costs include travel, rent, materials, and supplies which are expended for the specific purpose of completing a DSS administrative function. Other direct charges may include those incurred and charged to a DSS function based on Professional and Interagency Contracts. Professional contracts may exist between the local DSS and a private vendor. Cooperative agreements may exist between the local DSS and the County Probation Department, Sheriff's Department, District Attorney, Family Court, or other local governmental agency. Costs charged to the local DSS by these departments pursuant to terms of a cooperative agreement or contract may not be claimed as A-87 costs.

Indirect non-salary costs are costs incurred for a common or joint purpose usually benefiting more than one function and are not readily assignable to the functions specifically benefited without effort disproportionate to the results achieved. For DSS administrative purposes, the term for indirect costs applies to costs of this type incurred by other governmental departments in supplying goods, services, and facilities to the local DSS. All indirect costs billed to the local DSS are eligible for allocation to functions provided they meet the conditions and acceptable methods of allocation set forth in Federal OMB Circular A-87, Attachment B. Indirect DSS agency costs usually include Maintenance in Lieu of Rent (MLR), Electronic Data Processing (EDP) services, and liability insurance. These indirect costs should not be included in the A-87 indirect cost proposal.

The direct and indirect non-salary costs of services provided by other agencies to DSS may only include allowable direct costs of the service plus a pro rata share of allowable supporting costs and supervision directly required in performing the service. Costs related to supervision of a general nature such as that provided by the head of a department and his staff assistants not directly involved in operations would not be allowable. However, supervision by the head of a department or agency whose sole function is providing the service furnished is an eligible cost. Supporting costs include those furnished by other units of the supplying department or by other agencies.

For non-salary costs to be allowable for Federal or State reimbursement the following general cost criteria should be met:

- The costs should be a necessary and reasonable expense that aids the overall responsibilities of the local DSS agency
- The costs should be authorized and not prohibited under State or Local laws or regulations
- The costs should conform to governing limitations or exclusions as to types or amounts of the cost items
- The costs should be consistent with policies, regulations and procedures that apply uniformly to both federal and state assisted DSS activities
- The costs should be accorded consistent treatment through the application of generally accepted accounting principles appropriate to the circumstances
- The costs should also not be allocable to or included as a cost of any other federal or state financed program in either the current or prior period
- The costs should be net of all applicable credits

Assignment of Non-Salary Expenses to Function and Object of Expense Codes

There are fifteen function codes and various object of expense codes to ensure the proper identification of non-salary costs for cost allocation purposes. All purchase orders should be coded to function and object of expense at the time the purchase is authorized. Vouchers (including rent and travel vouchers) should be coded to function and object of expense prior to payment. The only exception to this general requirement is F30 coded non-salary costs. These need not be coded for cost allocation purposes since these expenditures are not claimed as DSS administrative costs.

DSS Function and Function Codes for Identifying Non-Salary Expenditures

DSS Function	Function Code
Eligibility Determination/Income Maintenance	F1
E/IM full time activities for Native Americans	F1.1
General Services Program Staff	F2
General Services full time activities for Native Americans	F2.1
General Services Administrative Staff	F2.A
Employment Programs	F3
TANF Employment Program Staff	F3.1
TANF Employment Administration Staff	F3.1A
FS E&T -- 100%	F3.2
FS E&T -- 50%	F3.3
Non - Federal Employment	F3.4
Medical Assistance -- Eligibility/Payments/Authorization	F4
MA -- E/P/A full time for Native American	F4.1
MA -- Personal Care Services	F4.2
MA – Child Health Plus	F4.3
MA -- Policy Planning/Administration	F5
Training	F6
Food Stamps	F7
Title IV-D Child Support Activities and Collections	F8
Administration -- IV-D	F8.1
Administration -- Support Collection Unit (SCU)	F8.1a
Collections and Distributions -- IV-D	F8.2
Collections and Distributions -- SCU	F8.2a
Location of Absent Parents – IV-D	F8.3
Establishment of Paternity – IV-D	F8.4
Establishment of Support Obligation & Enforcement Collection IV-D	F8.5
Establishment of Support Obligation & Enforcement Collection -SCU	F8.5a
Fraud and Abuse Activities	F10
Home Energy Assistance Program (HEAP)	F11
Welfare Management System	F16
Other Reimbursable Programs	F17
DSS Administrative Overhead	F20
Non-Administration/Local Programs	F30
Overall Overhead	F40

Local district (or City in NYC) personnel should note that whenever a non-salary expenditure benefits a function, it must be assigned to that function. Also, whenever a non-salary expenditure benefits several functions, it may be assigned to the Overall Overhead Function (F40) or the DSS Administrative Overhead Function (F20). The non-salary cost is assigned to F40 when it benefits some unidentified combination of Functions F1-F8, F10, F11, F16, F17, and F30. The non-salary cost is assigned to F-20 when it benefits some unidentified combination of functions F1-F8, F10, F11, F16, and F17.

Non-salary costs may be assigned to both direct and overhead functions, if necessary, to obtain an equitable method of allocation. For example, postage costs can be allocated to direct and indirect functions based on the number of pieces mailed for each function. This would include the direct functions as well as F20 and/or F40 if the mailings for these two functions were of an overhead nature.

New York City's System for Assignment of Non-Salary Expenses

As noted in FRM Volume 4 Chapter 4, the citywide Integrated Financial Management System (IFMS) maintains agency payroll data. IFMS also maintains other records as in the form of requisitions, vouchers, cash receipts, and other source documents (purchase orders, contracts) coded by function, reporting category, and object of expense. The Fiscal Mechanization System (FIMECH) is a sub-system of IFMS. FIMECH obtains and processes information from IFMS to produce reports for the local social services agency. A FIMECH sub-system is the Administration Other Than Personal Service (AOTPS) sub-system. The AOTPS sub-system prepares various reports by processing monthly AOTPS (non-salary) data. The main FIMECH reports for the claiming of non-salary costs are the "Summary of Administrative Costs other Personal Services by State Code", and the accompanying "Detail of Administrative Costs other than Personal Services (net of adjustment)", which lists most non-salary expenses by object of expense and function.

Non-salary expenses that have no reporting categories are listed in the F40 overall function on a separate FIMECH report. These exceptions are resolved by examining the source documents and claiming the expenses in that appropriate functional category.

Some non-salary costs appear as program costs (such as medical transportation) on the On Line Revenue Accounting and Ledger System (ORACLE). A FIMECH Programmatic Other Than Personal Service (POTPS) sub-system will identify these amounts and produce a "Programmatic Other Than Personal Services (POTPS) Report."

There are also adjustments of some non-salary amounts to proper functions based on adjustment memorandums. The bases for these adjustments are generally managerial reports and activity count percentages.

The non-salary costs are posted to monthly distribution worksheets from the above noted FIMECH reports and adjustment memorandums prior to claims preparation. Adjusted non-salary information and current month cancellations and refunds are reported on the worksheets in the appropriate function.

Non-salary expenditures by function and object of expense are transferred from the distribution worksheet to the LDSS-923 Detail, "Schedule of Payments for Administrative Expenses other than Salaries." Instructions for claiming costs on the Schedule LDSS-923 appear in Chapter 7.

NON-SALARY EXPENDITURES BY TYPE OF EXPENSE, FUNCTION, AND OBJECT OF EXPENSE

The following charts identify non-salary expenditures by type of expense (direct or indirect), object of expense and function.

Object of Expense Code and Type of Expense		Suggested Function or Method of Identifying the Function and Description of the Expense
10	**Reserved Accommodations--Foster Care**	Code F2--These expenditures are made to assure that adequate Foster Care accommodations will be available for the immediate reception and proper care of children for whom the Commissioner has responsibility to provide foster care. These costs are usually direct charged on the Schedule D-2 to Title IV-E Foster Care and Non Title IV-E Foster Care proportionately based on the distribution percentages for these two categories from the SRMS.
	Foster Care Finders Fees (also obj. of expense code 10)	Code F2--Local districts may pay finders' fees to foster parents who recruit other homes, which are eventually certified. The fee is up to $200 for each new certified home. These costs would also be direct charged on the Schedule D-2 in the same manner as the reserved accommodations are charged.
10.1	**Non-Recurring Adoption Expenses**	Code F2--These are non-recurring adoption fees, court costs, and attorney fees made under Title IV-E. There is a maximum of $2,000 for each adoptive placement of a special needs child through an authorized agency. These would be direct charged on the Schedule D-2 under Title IV-E Adoption.
10.2	**Miscellaneous Foster Care Expenditures**	Code F2--Miscellaneous Foster Care expenditures (i.e., diapers, cribs, car seats, infant furniture, etc.) This code is used by NYC as part of their “K-13-M” voucher process. **This code is for the use of New York City only.**
10.3	**Non-Recurring KinGAP Expenses**	Code F2--These are non-recurring necessary fees, court costs, and attorney fees made under Title IV-E KinGAP. There is a maximum of $2,000 for each eligible foster child incurred in accordance with a kingship guardianship agreement. These would be direct charged on the Schedule D-2 under Title IV-E KinGAP.
11	**Travel**	Code to the proper function(s) related to the duties of the staff members who incurred the costs. The travel costs should be identified on an individual employee basis and coded according to the function under which that individual’s salary costs are charged.

Object of Expense Code and Type of Expense		Suggested Function or Method of Identifying the Function and Description of the Expense
11	**Travel (continued)**	Use this code for travel to a fair hearing by a client, a client's representative or witness, and travel related to child care when the child care is related to a fair hearing. Such costs must be authorized by a social services official, and the costs should be coded to the related function. The cost of bus tokens, bus passes, or subway tokens, where the costs that are not client identified should be charged to related function (except for MA which would be under object of expense code 18). The actual use of tokens bought in bulk should be monitored to ensure that the functions being charged for these costs are really related to the purpose of the travel. Do not include any 19.4 type costs.
12	**Rent**	When feasible, rental costs should be identified by function through detailed charts identifying square footage assigned to each functional unit. If space cannot be so identified, then the rental costs should be assigned to an overhead category.
13	**Materials & Supplies**	Major expense items should be identified by function at the time the purchase order is issued. Miscellaneous office supplies should be coded to the proper overhead function.
14	**EDP Services**	Billing statements received from EDP Service Agencies must identify all costs by function and type of service.
14.1	**EDP Services--one time development costs (such as feasibility study, system design and programming, etc.).**	If the expenditure benefits one function or program, it should be charged to that code. If it benefits several functions, an estimated cost allocation basis should be used based on the initial month the cost is incurred. There is then a subsequent adjustment of estimated costs to reflect actual usage of the operational system over a six month period.
15	**EDP Equipment Rental**	Costs should be allocated based on percentages of use in support of specific functions.
15.1	**EDP Equipment--One time costs such as transportation charges, air conditioning, wiring, purchasing of equipment, etc.**	Follow the same instructions as EDP Services above (Code 14.1)

Object of Expense Code and Type of Expense		Suggested Function or Method of Identifying the Function and Description of the Expense
16	**Other Equipment Purchase and Rental**	Purchase order and invoice should be coded to the function where the equipment will be used.
18	**Medical Transportation**	Code F4. These are non-vendor payments which include, but are not limited to: • Reimbursement to recipients for medical transportation costs they incurred, • Cost of meals or lodging en route to and from medical care, and while receiving medical care, • Costs of an attendant to accompany the recipient, if necessary, and the cost of the attendant's transportation, meals, lodging, and salary if the attendant is not a member of the recipient's family, • Costs of bus and subway tokens purchased from the local transportation authority by the local social services department for distribution to MA recipients, and • Payments to a party that is not the provider of the transportation service.
18.1	**Professional Contracts--Medical**	Code F5. To qualify as an F5 cost, the contract would be between the local social services district and a skilled professional medical person (not an organization) performing a function that qualifies for the enhanced Federal funding under the F5 function. This person is not on the social services district's payroll.
18.2	**Laboratory Paternity Determination Costs (including the costs of obtaining and transporting the sample)**	Code F8.4 (Establishment of Paternity). This includes the costs of: obtaining and transporting blood and other genetic materials; repeated testing when necessary; analysis of the test results; and the costs for expert witnesses in a paternity determination proceeding. (Such costs are only allowable if included as part of the genetic testing contract.). Such costs are eligible as October 1, 2006 for 66% Federal share, with the remainder of the costs being shared equally between the State and Local governments. Expenditures made before 10/01/06 are eligible for 90% federal share reimbursement and should be claimed on the schedule appropriate to the period. Repayments of these costs should reduce laboratory paternity determination expenditures.
18.3	**Early Intervention Program Contracts (Medical Assistance)**	Code F4 These are contracts with designated early intervention agencies that act on behalf of the local district to identify and assess the health care needs of infants and toddlers eligible for the Child/Teen Health Plan. Designated early intervention agencies plan, coordinate, and monitor the delivery of preventive and treatment services to meet the child's health needs.

Object of Expense Code and Type of Expense		Suggested Function or Method of Identifying the Function and Description of the Expense
19	**All Other Direct Expenditures**	Purchase orders, invoices and/or other documentation should be coded by functional category. Liability insurance should be coded F20 or F40. Costs for recognition of foster parents as awards (plaques, letters of appreciation, award dinners, picnics, etc.,) should be coded F2.
19.1	**FSET Participant Reimbursement**	Code F3.5 These are reimbursable expenses (i.e., transportation, GED, etc.) that enable a recipient to participate in the Food Stamp Employment and Training Program. FSET Participant expenses are funded at 50% Federal and 50% Local. Participant expenses should be coded 19.1 and GED expenses should be coded 19.3. There is no spending limit on these expenditures.
19.2	**Dependent Care**	Code F3.5 This is reimbursement for dependent care that does not exceed either the actual cost of care or the market rate for such care as established by Departmental regulation (18NYCRR415.9). Dependent care costs incurred for child-care for FSET families who are eligible for services under the Child Care Block Grant (CCBG) must be claimed as CCBG program costs on the Schedule H "Non-Title XX Services for Recipients" (LDSS-4283). Any child-care dependent care expenditures incurred for FSET families **ineligible** for CCBG should be claimed on the Schedule D-3.
19.3	**General Equivalency Diploma**	Code F3.2 These costs represent the fees paid on behalf of TANF Employment or FSET participants to take the General Equivalency Exam. Currently NYS does not allow a fee to be charged to take the exam. Therefore no amount should be claimed as 19.3.
19.4	**Employment Related Transportation**	Code F3 These are the value of transportation benefits (such as allowances, bus/subway tokens, car payments, car repairs, auto insurance reimbursement, and van services) provided to employed families (related either to their work or related job retention and advancement activities) and provided as a non-recurrent, short-term benefit (e.g., during applicant job search or to a recently employed family during a temporary period of unemployment). **Do not use this code for FSET participants.**
19.5	**Work Subsidies for Training**	Code F3 These are payments to employers or third parties to help cover the costs of employee wages, benefits, supervision, or training. Do not include payments to or on behalf of participants in community service and work experience activities.

Object of Expense Code and Type of Expense		Suggested Function or Method of Identifying the Function and Description of the Expense
19.6	**Education and Training**	Code F3 Includes costs related to educational and training activities for secondary education; adult education, GED, and English as a Second Language (ESL) classes; education directly related to employment; education provided as vocational educational training; and post-secondary education. Do not include the costs of early childhood education or after-school or summer enrichment programs for children in elementary or junior high school.
19.7	**Other Work Activities**	Code F3 These are expenditures on work activities or work expenses that have not been reported as education or work subsidies (including costs related to providing work experience and community service activities, on-the-job training, job search and job readiness, job skills training, and training provided as vocational educational training), related services (such as employment counseling, coaching, job development, information and referral, and out reach to business and non-profit community groups), and other work-related expenses (such as costs for work clothes and equipment). Include such costs when provided as part of a diversion program or as transitional services to individuals who ceased to receive assistance due to employment.
20	**Intentional Program Violation Contracts**	Code F10 These are expenditures resulting from a cooperative agreement between the district and its prosecuting authority for the prosecution of Intentional Program Violations of one or more of the assistance programs.
21	**Maintenance in Lieu of Rent (MLR)**	When feasible, MLR costs should be identified to each function through detailed charts identifying square footage assigned to each functional unit. If space cannot be so identified, then the MLR costs should be assigned to an overhead category.
22	**EDP Services**	These are EDP services provided to the local district as indirect costs. Billing statements received from EDP Service Agencies must identify all costs by function and type of service.
22.1	**EDP Services – One time development costs, i.e., feasibility study, systems design, programming, etc.**	Same as EDP Services above (Code 14.1).
23	**Fringe Benefits**	These costs should be prorated to the various functions based upon salary costs.
29	**All Other Indirect Expenditures**	Each individual charge should be identified by function. Liability insurance should be coded to F20 or F40 which ever applies to the local district.

Object of Expense Code and Type of Expense		Suggested Function or Method of Identifying the Function and Description of the Expense
30	**Case Record Imaging Initiative**	Code F-20 (or F40 if your district has F30 expenditures). These are the charged back costs for the imaging of case record documents. If the local district has enough information, the costs can be direct charged to one of the benefiting functions (F1 to F10). This should be extremely rare. The theory of overhead being the most appropriate is that any caseworker in the agency might access a case at any point no matter what the current case type may be.
31.1	**Cooperative Agreements (related to TANF Child Support Activities)**	Code to the proper Child Support Sub Function (such as F8.2, F8.2a, F8.3, F8.4, F8.5, or F8.5a).
31.2	**Cooperative Agreements (related to Non TANF Child Support Activities)**	Code to the proper Child Support Sub Function (such as F8.2, F8.2a, F8.3, F8.4, F8.5, or F8.5a).
31.3	**Cooperative Agreements (related to Non IV-D Activities)**	Code to the proper Child Support Sub Function (such as F8.2, F8.2a, F8.3, F8.4, F8.5, or F8.5a).
32.1	**Purchase of Services From Other Governmental Units (related to TANF Child Support Activities)**	Code to the proper Child Support Sub Function (such as F8.2, F8.2a, F8.3, F8.4, F8.5, or F8.5a).
32.2	**Purchase of Services From Other Governmental Units (related to Non TANF Child Support Activities)**	Code to the proper Child Support Sub Function (such as F8.2, F8.2a, F8.3, F8.4, F8.5, or F8.5a).
32.3	**Purchase of Services From Other Governmental Units**	Code to the proper Child Support Sub Function (such as F8.2, F8.2a, F8.3, F8.4, F8.5, or F8.5a).
33.1	**Purchase of Service From Private Agencies (related to TANF Child Support Activities)**	Code to the proper Child Support Sub Function (such as F8.2, F8.2a, F8.3, F8.4, F8.5, or F8.5a).
33.2	**Purchase of Service From Private Agencies (related to Non-TANF Child Support Activities)**	Code to the proper Child Support Sub Function (such as F8.2, F8.2a, F8.3, F8.4, F8.5, or F8.5a).

Object of Expense Code and Type of Expense		Suggested Function or Method of Identifying the Function and Description of the Expense
33.3	**Purchase of Service From Private Agencies (related to Non IV-D Activities)**	Code to the proper Child Support Sub Function (such as F8.2, F8.2a, F8.3, F8.4, F8.5, or F8.5a).
35	**Cooperative Agreements (Other Than Title IV-D and Intentional Program Violations)**	Each individual agreement should be identified by function(s).
36	**Non-Recurrent Costs (related to TANF Services)**	These costs are payments designed to deal with a specific crisis situation or episode of need and are not intended to meet recurrent or ongoing needs. Each individual charge should be identified by function.
37	**Special Project Program Expense**	Code F17 - These are program costs for certain special projects. These costs are not administrative in nature but the project needs to be reported within the RF17 claiming package.

SPECIAL CONDITIONS AND STANDARDS FOR CLAIMING NON-SALARY COSTS

Non-salary costs must be claimed in accordance with the general non-salary reimbursement and allocation principles and conditions described in Department regulations and OMB Circular A-87, Attachment B. Special conditions and standards are associated with the following non-salary administrative costs:

- EDP Services and/or Installation Costs
- JOB Accounting Software
- High Density File Storage and Retrieval System
- Reserved Accommodations
- Physical Exams for Foster Parents
- Medical Transportation Costs
- F5 MA Policy Planning/Administration
- Professional Contracts -- Medical
- Laboratory Paternity Determination Costs
- Cooperative Agreements
- Single Audit Costs
- Administrative Surveys and Management Studies
- Office Space
- Equipment
- Liability Insurance

A description of the special conditions for each of the above is reported as follows:

EDP Services and/or Installation Costs

Reimbursement is available for the acquisition and use of EDP equipment, or purchase of data processing services. As a condition of reimbursement, districts must submit a request for approval, a feasibility cost benefit analysis and other studies as necessary. The State Department of Family Assistance (DFA) would evaluate the contribution that the proposed data processing system will make to the general objective of improved management. The studies should include consideration of adequate staff, expected improvements in agency processes, the relative costs of the proposed system compared to the present system, improvements in services provided, and the increased speed of processing.

Request for approval may include new service agreements, letters of intent, advance planning documents, and Requests for Proposals. The depth of studies necessary will vary with the size of the agency and the extent of its planned use of data processing equipment or services. Please refer to Administrative Directive 01 ADM-6 for the thresholds to be reached before the required submission of requests for prior approvals for Letters of Intent (LOI), Service Agreements, Advanced Planning Documents (APD), and Request For Proposals (RFP).

The local agency is also responsible for the constant evaluation of its EDP system as a condition for the Department's continuing approval. This evaluation should focus upon the effective and efficient utilization of the system in achieving the stated goals.

Claims for reimbursement of these costs may be made after receipt of federal and state approvals. The initial claims may be submitted for the quarter for which the EDP costs have been incurred provided the data referred to above has been submitted prior to or during such quarter. If the data submitted is insufficient, incomplete, not received on time, or does not justify the use of the EDP equipment or services, such claims will not be subject to reimbursement.

EDP non-salary costs include computer processing, data entry, equipment rental, systems analysis and programming services. Accurate cost accounting techniques must be used by the local districts in assigning EDP costs to the appropriate functions (F1 through F40). Object of Expense codes may be assigned to EDP as follows:

Code 14 - EDP services,

Code 14.1 - EDP services one time development study,

Code 15 - EDP Equipment Rental, and

Code 15.1- EDP Equipment, one time costs.

JOB Accounting Software

JOB accounting software must be utilized on computer systems which process more than one job at a time (concurrent processing), a job control log is acceptable for computer systems which process one job at a time (serial processing). This requirement applies both to DSS operated systems and to municipal agencies providing a computer service to DSS.

High Density File Storage and Retrieval System

Reimbursement is available for a State approved high-density file storage and retrieval system (microfiche) for social services records. The expenditures incurred for a NYS approved filing system should be claimed on the Schedule D and the LDSS-923 as a non-salary expense.

An approved filing system (microfiche) must meet the requirements established by the Commissioner of Education pursuant to Section 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 Section 57.29 is Arts and Cultural Law Section 57.11, which replaced Education Law Section 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 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-2 (revised 2006) (which has been adopted by all the local districts) should be referred to for the necessary requirements. If there are any records not covered in the Schedule CO-2, please retain them and obtain the consent of the Commissioner of Education on their disposition. To obtain the consent of the Commissioner of Education for disposition of records contact the State Archives:

Government Records Services, State Archives
9A47 Cultural Education Center
Albany, NY 12230
Phone: (518) 474-6926; Fax: (518) 486-4923
E-mail: recmgmt@mail.nysed.gov
Web site: http://www.archives.nysed.gov/a/records/mr_pub_co2_part1.shtml

Reserved Accommodations

Reimbursement is available for payments made to certified foster boarding homes to ensure adequate accommodations will be available for the immediate reception and care of children. Reimbursement is subject to the following conditions:

- Payments for reserved accommodations are based on a rate that does not exceed 50% of the rate of payment when a child is in the home;
- The total number of reserved accommodations does not exceed five percent of the total number of certified boarding home beds in use on the last day of the previous month (or other period reported in accordance with department requirements); and
- The home is not reimbursed solely for reserved accommodations without being utilized for the care of a foster child for a period in excess of three consecutive months.

Reserved accommodations should be claimed as a direct agency expenditure under object of expense code 10 Foster Care, and under the F2.A function on the LDSS-923.

Physical Exams for Foster Parents

Regulations 18NYCRR 600.3(a)(2) and 609.5(b), effective July 1, 1988, apply to physical exams for Foster Parents. The following should be noted:

- 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 costs of the mandated physical exam.
- The mandated physical exam should be claimed as a non-salary administrative expenditure under object of expenditure code 19, function code F2. 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 also pay these costs and have them included in the cost statements used to compute their rate in which case these costs should not be claimed under administration.

Medical Transportation Costs

Certain medical transportation expenditures must be claimed as administrative costs rather than assistance costs, the following are the guidelines on which costs are claimable under what group.

- All transportation services furnished by a provider to whom a direct vendor payment can be made are claimable for reimbursement as assistance costs. A provider is any individual or entity furnishing Medicaid services under a provider agreement with the Medicaid agency. If there is no provider agreement in place then the transportation expenditures must be claimed as administrative costs.
- All non-vendor transportation payments should be claimed for reimbursement as administrative costs.

  These non-vendor payments include, but are not limited to the following:

  1. Reimbursement to recipients for medical transportation,
  2. Costs of meals and/or lodging en route to and from medical care, and while receiving medical care,
  3. Costs 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,
  4. Costs of bus and subway tokens/passes purchased from the local transportation authority by the local department for distribution to recipients, and
  5. Payments made to a party that is not the provider of the transportation service.

Non-Salary Costs for the F5 MA Policy Planning/Administration

For MA Policy Planning/Administration (F5) non-salary costs, code only the travel and training costs of staff who are coded F5 and the costs of professional contracts -- medical. All other non-salary costs related to this function must be coded in the F4 function.

Professional Contracts -- Medical

A professional medical contract is a contract between the local social services district and a skilled professional medical person, not an organization, performing in the F5 function. The skilled professional medical contractor is not on the local DSS payroll, but must meet all the applicable criteria that are expected of skilled professional medical personnel employed by the local DSS. The contract costs would be coded to the F5 function. Enhanced Federal reimbursement of 75% of the Federally participating amount is available for the costs of compensation, travel and training of these personnel and directly supporting staff. Costs of the professional contracts--medical are claimed under object of expense 18.1.

The criteria to obtain enhanced Federal reimbursement is as follows:

- Costs must be for necessary activities directly related to the administration of the Title XIX program. Please note expenditures for the actual furnishing of medical services by skilled professional medical personnel do not qualify for Federal matching at 75%.
- Skilled professional medical personnel must have professional education and training in a medical field. Education and training at a professional level means the completion of a 2 year or longer

program leading to an academic degree or certificate in a medically related profession. This may be demonstrated by possession of a medical license or certificate issued by a recognized national or state medical licensure or certifying organization, or a degree in a medical field issued by a college or university certified by a professional medical organization. Experience in the administration, direction, or implementation of the Medicaid program will not be considered the equivalent of professional training in a field of medical care.

- Professional medical expertise must be necessary to fulfill the responsibilities of the skilled professional medical personnel's position.
- An employee-employer relationship must exist between the local agency and the skilled professional medical personnel and directly supporting staff.
- The directly supporting staff must provide clerical services that are directly necessary for carrying out the professional medical responsibilities and functions of the skilled professional medical personnel.

The contract between the local district and the skilled professional medical personnel must outline the duties of the personnel and demonstrate that they meet all the applicable criteria and are necessary for the administration of the Medicaid program.

Laboratory Paternity Determination Costs

For Laboratory Paternity Determination Costs, use function code F8.4 (object of expense 18.2) for the costs of:

- obtaining and transporting blood and other genetic materials;
- repeated testing when necessary;
- analysis of test results; and
- the cost for expert witnesses in a paternity determination proceeding. (Such costs are only allowable if included as part of a genetic testing contract.).

Laboratory Paternity Costs are eligible for 66% Federal reimbursement with a 17% State share and a 17% local share. Repayments of these costs must reduce laboratory paternity determination expenditures.

Cooperative Agreements

The preparation of Cooperative Agreements (interagency contracts) for administrative services depends on the social services program. 10 ADM-05 and 10 ADM-02 provide guidelines for the contractual requirements for Title IV-D administrative activities. There are also requirements for cooperative agreements prepared for administrative situations other than Title IV-D Child Support Activities. Specifications for these types of cooperative agreements appear below.

Cooperative Agreements which represent purchases of social services under the Title XX Block Grant do not have to be submitted for prior review. The requirements covering those agreements are contained in 18 NYCRR 405.

There are cooperative agreements related to MA Personal Care Services but these amounts are generally claimed as MA program costs and are not claimed through administration. See 79 ADM-34 for cooperative agreement guidelines and instructions when contracting for MA Personal Care Services.

Local Commissioner's Memorandum 02 LCM-11 entitled "Model HEAP Cooperative Agreements/Contracts" provides the necessary provisions for HEAP Services agreements. Those local district contracts/ agreements that use the provisions contained in this model contract/agreement will be considered to be approved and, therefore, would not need to be submitted to the Bureau of Financial Services (BFS) for prior review or approval.

Due to the different requirements, each of the types of cooperative and contractual agreements should be handled as separate agreements and should not be combined into one agreement. IV-D agreements should be forwarded to the Director of the Division of Child Support Enforcement of NYSDFA for review and approval.

All remaining agreements pertaining to administrative costs (not program related costs) should be submitted to the BFS for review and any necessary approvals.

Necessary Provisions of Cooperative Agreements and Interagency Contracts

The following items should be included in cooperative agreements or interagency contracts for all contracts except those dealing with Title IV-D Child Support and Title XIX Personal Care Services.

The contract must contain:

- Effective dates, including effective beginning and ending dates
- An indication that the local Commissioner of Social Services has organizational supervision of any staff working under the terms of the agreement
- An indication that the local Commissioner of Social Services may 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
- Specify all records must be available for a period of six (6) years and should be made available for audit by NYSDFA, NYS Audit and Control, and DHHS (and USDA if appropriate)
- Contain a budget outlining all costs, which will be the maximum upon which claims will be based. For cost based arrangements, include the line item budget for costs that are rate based, reference the cost categories, along with the estimated amount by category. For performance based contracts, identify the payment points and the values tied to each payment point
- Include a clause whereby the other party agrees to comply with the Civil Rights Act of 1964 as amended by Executive Order 11246, 41 CFR Part 60, Section 504 of the Rehabilitation Act of 1973 and 45 CFR Parts 84 and 85
- State the responsibilities and limitations thereon of the agency with which a local district is contracting
- Indicate the local DSS will provide reports, documents and other information that will enable the other party to perform its duties under the agreement
- State the method by which the other party will be reimbursed for its services

- Make provisions for termination by the local DSS with thirty (30) days notice to the other party without cause and immediately if for cause or if federal or state reimbursement is terminated or not allowed
- Specify that all information exchanged between agencies is confidential and will be used only for the intended purposes. Measures shall be taken to safeguard the confidentiality of such information to the extent required by applicable state and federal laws and regulations
- That any disclosure of confidential HIV-related information shall be accompanied by a written statement as follows:

  "*This information has been disclosed to you from confidential records which are protected by State law. State law prohibits you from making any further disclosure of this information without the specific written consent of the person to whom it pertains, or as otherwise permitted by law. Any unauthorized further disclosure in violation of State law may result in a fine or jail sentence or both. A general authorization for the release of medical or other information is not sufficient authorization for further disclosure*".

All Cooperative Agreements should be submitted to:

Office of Temporary and Disability Assistance
Bureau of Financial Services
Attention: Chief Accountant
40 N. Pearl Street, 14th Floor Section B
Albany, New York 12243

Once an agreement has been approved by the Bureau of Financial Services the local district may renew the agreement on a yearly basis if there are no major changes by submitting a letter stating (as an example) the agreement with the Sheriff's Office for security services will be renewed for the new period at the projected budget amount and all other provisions of the agreement remain in force with the signatures of the commissioner and sheriff in place. The Bureau of Financial Services will issue approval after its review of the letter.

Expenditures pursuant to cooperative agreements for Intentional Program Violation cases should be reported on the LDSS-923 (Cost Allocation Schedule of Payments Administrative Expenses Other Than Salaries) under object of expense 20 - Intentional Program Violation Contracts. Expenditures for cooperative agreements other than those for Intentional Program Violations and Title IV-D Child Support Services should be reported on the LDSS-923 under object of expense 35 -- Cooperative Agreements other than Title IV-D. Each expenditure should be identified by function. Payments to another governmental unit for services provided under a cooperative agreement or an interagency contract are made from the Social Services Administration appropriation expense account, A6010.

Cooperative Agreements and Purchase of Service Agreements for Local Child Support Enforcement and Support Collection Units

Cooperative agreements and purchase of service agreements allow Child Support Enforcement Units (CSEU) and Support Collection Units (SCU), respectively, to carry out major functions of the program. There are slight differences in the two types of agreements.

A cooperative agreement is an agreement between a local social services district and the county attorney, corporation counsel, or other local law enforcement officials. 10 ADM-02 provides a format for the Cooperative Agreement/Purchase of Services Agreement specific to contracting legal services for Title IV-D.

A purchase of service agreement tends to be a formal document when it is between a local CSEU or SCU and other local agencies. It is in all senses a contract when entered into with private providers. SCU's can only enter into purchase of service agreements. Examples of purchase of service agreements are contracts with private attorneys to provide legal services to the non-TANF population, contracts with credit bureaus, or contracts with collection agencies. In addition to 10 ADM-02, 10 ADM-05 provides guidelines for the contractual requirements for Title IV-D administrative activities.

Both types of agreements offer the following benefits to CSEUs

- Availability of additional staff resources who are highly qualified to deliver paternity and support functions essential to the Child Support operations
- Assurance that uniform, quality services are being delivered throughout the jurisdiction
- A higher priority may be given to the specific task (i.e., contractor can devote his/her full time to the project function)
- Provide a means for defining program activities and evaluating results

All cooperative and purchase of service agreements must include provisions for the following:

- Adequate supervision and monitoring by state and local social services officials
- A statement of the specific tasks to be performed by the contractor
- Standard(s) for performance measurement
- A budget that outlines the costs the contractor will charge for the contracted services or functions
- A statement of the records and reporting requirements
- A commencement and termination date
- Clearly stated organizational relationships, e.g., who is accountable to whom, resources to be used, etc.
- A justification that the purchase of service agreement is the most cost effective way of providing this service
- If applicable, a justification of the contractor for using two or more part-time employees. This justification should show that the combined time under the agreement would be greater than the full-time equivalent of one full-time employee
- The specific documentation that is to be provided by the contractor to the local social service department which is required to support claims for federal and state reimbursement for services performed under the agreement
- Specify that the parties will comply with Title IV-D of the Social Security Act, implementing Federal and State regulations and any other applicable Federal and State regulations and requirements.
- Procedures to ensure that any information given to the contractor shall be treated confidentially

- A provision for the bonding of any contractor employee who will have access to, or control over child support collections as required by 18 NYCRR 346.5
- A provision that the agreement may be terminated by the local DSS upon 30 days written notice to the other party without cause. There should be a clause to allow for the immediate termination for cause, or if federal or state reimbursement is terminated or not allowed.

Agreements or memorandum for legal services should follow the format of the sample Agreement/memorandum included in 10 ADM-02. This sample includes all the required terms and conditions.

All Title IV-D cooperative and purchase of service agreements must be submitted to the Division of Child Support Enforcement for prior approval.

A hard-copy of the agreement must be mailed to the following address:

Office of Temporary and Disability Assistance
Bureau of Program Operations, Center for Child Well-Being
Attention: Division of Child Support Enforcement
40 North Pearl St., 13th Floor
Albany, NY 12243-0001

An electronic copy may additionally be sent to both of the following e-mail addresses:

Timothy.Lane@otda.ny.gov
Karen.Sicurelli@otda.ny.gov

NYS DCSE will notify the local district within 45 days of receipt of the agreement for approval. Agreements that are not approved will be returned with comment.

Costs incurred by other local agencies through Cooperative Agreements and Purchase of Service Agreements are to be supported by the LDSS-2674 “Allocation Summary--Title IV-D Program." Instructions for the preparation of this form appears in Chapter 15. For services negotiated on a per case basis, the LDSS-2674 form does not have to be prepared. Payments to another local governmental unit for services provided under a cooperative agreement or an interagency contract are made from the Social Services Administration appropriation expense account, A6010.

Expenditures for cooperative agreements and purchase of service agreements for Child Support and Collection Activities are reported on the LDSS-923A and LDSS-923. They should be coded to a range of object of expense codes (i.e., 31.1, 31.2, 31.3 for cooperative agreements and 32.1, 32.2, 32.3 33.1, 33.2, 33.3 for purchase of services). Each agreement and accompanying expenditure should be identified to the F8 function.

Single Audit Costs

Federal and State reimbursement will be available for the local department of social services portion of the “single audit” costs. Federal OMB Circular A-128 sets a limit on the amount of the “single audit” costs which 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. The local

department of social services portion of the "single audit" cost can be derived by determining the DSS percentage of total dollars audited. For claiming purposes, the DSS related costs should be claimed as an indirect agency non-salary expense on the LDSS-923 under object of expense 29, in the administrative overhead (F-20) function.

Administrative Surveys and Management Studies

According to Department Regulation 18 NYCRR 609.5(a) reimbursement is available for the cost of surveys or management studies made by private agencies only when the survey or management study is conducted in accordance with Department requirements and prior written approval has been obtained from the Department. To obtain Department approval, sufficient information must be furnished to the Bureau of Financial Services to make a valuation. Requests for approval 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, and
- A personal resource statement indicating the availability of qualified and adequate staff, including the identification of a project director.

If approved, the costs can be claimed as non-salary costs on the Schedule LDSS-923, under function F20, Object of Expense Code 19 -- All Other Direct Expenditures. These costs are eventually brought forward to Schedule D and allocated to the various operational functions.

If the management survey is to be performed for the entire county operation and is not DSS specific, regulations 18 NYCRR 609.5(a), would not apply. However, such costs are a proper administrative expense on the part of the county and should be included in the county's A-87 cost plan. (Chapter 6 describes the procedures for certifying and claiming A-87 amounts.)

Office Space

Reimbursement is available for the costs of office space occupied by the social services district. Space may be rented or owned by the district. Rental of privately owned space is reimbursed based on actual charges. Rental of publicly owned space is reimbursed pursuant to a maintenance in lieu of rent (MLR) computation. The DSS may also own the building that it occupies, and reimbursement is also provided pursuant to a maintenance in lieu of rent computation. This MLR computation is used to compare the cost per square foot of the government owned building with the cost per square foot of a comparable privately owned building.

Before commitments are made for the construction, reconstruction, conversion or purchase of a public building, local social service officials must consult with the State Department of Family Assistance (SDFA). The purpose of the consultation is to determine whether the proposed plans will adequately meet the needs of the district. The SDFA must also be consulted regarding plans for repairs or alterations to either publicly or privately owned office space occupied or to be occupied by a social services district.

Reimbursement for Rental of Privately Owned Space

Reimbursement of rent paid by a governmental entity on behalf of a social services district for space in a privately owned building will be based on the actual rent paid by such entity. The rent however, must be reasonable compared to rental costs of comparable property, market conditions in the area, alternatives available, and, the type, life expectancy, condition and value of the property leased. Where it is necessary for the governmental entity to pay, in addition to the rent, certain maintenance costs, reimbursement will be based on actual payments made. Such maintenance costs would include fuel, light, power, water, real estate taxes, insurance, supplies or materials, and contractual services for cleaning, decorating and recurring repairs.

Reimbursement for repairs and non-recurring alterations may be claimed provided the:

- Cost of repairs and alterations plus the rent paid does not exceed comparable commercial rent.
- Repairs and alterations are necessary to meet the particular office needs of the social services district and the cost is to be borne by the responsible governmental entity under the terms of the lease.
- Proposed repairs and alterations will not unreasonably enhance the value of the property for the landlord upon the termination of the lease.
- Costs of major repairs and alterations are spread over the life of the lease. The amount of reimbursement to be paid during a particular claiming period is determined by multiplying the total cost of the repairs and/or alterations by a fraction in which the length of the claiming period is the numerator and the total duration of the lease is the denominator.

Reimbursement for Publicly Owned Space

Office space occupied by a governmental entity in a building owned by another governmental entity or subdivision will be considered to be publicly owned space. Reimbursement for interest costs will be available to the extent that federal participation is available for interest incurred to finance the capital expenditures for office space. Other capital investments in public buildings may be claimed only as maintenance in lieu of rent or as depreciation representing such costs. Capital investments include the following:

- Construction of a building,
- Construction of an addition to a building,
- Purchase of a building and the repair, alteration, or reconstruction of the building to make the space suitable for occupancy,
- Reconstruction or alteration of a building, and
- Capital repairs and non-recurring alterations.

Maintenance Costs in Lieu of Rent (MLR)

Reimbursement is available for the cost of service and maintenance in lieu of rent in public buildings when such costs can be identified as the expense of maintaining the space suitable for continuous occupancy.

Reimbursement may be claimed for direct expenses of a social services district, including cleaning, fuel, light, power and water.

Reimbursement is also available for indirect expenses, including depreciation and allowable expenditures for maintenance incurred by other governmental entities or subdivisions. Such costs would be claimed periodically at a monthly rate of 1/12 of the annual cost per square foot.

Maintenance costs in lieu of rent must not exceed the comparable rent of privately owned space in the community or similar location with equal convenience to the agency. Costs will be computed on the basis of an annual square foot rate that is a reasonable approximation of actual costs, unless actual costs are determined and claimed on a current basis. Subsequent to the close of the district's fiscal year, the approximated costs claimed for the previous year shall be adjusted on the basis of actual costs. MLR charges that are claimed must not exceed actual cost.

Claims for reimbursement relating to space must be reconciled with a statement of estimated annual maintenance costs (SEAMC). The SEAMC must be supported, except when otherwise instructed by the department, by three independent written appraisals of comparable rent. The statement will also include:

- An estimate of total direct and indirect costs,
- A total cost rate per square foot for comparison purposes,
- And, an indirect expense rate per square foot for use in claiming reimbursement.

Prior approval of the department is required for reimbursement whenever the total cost rate per square foot exceeds 75% of the lowest appraisal of comparable rent. The department will consider granting such approval only if the district submits to the department the necessary information on office space rental charges for publicly owned buildings, and a statement, of estimated annual maintenance costs relating to space (SEAMC) with supporting documentation.

For the first year of occupancy, the initial request for approval must be submitted no later than the end of the first quarter in which the space is occupied and the final schedules of estimated annual maintenance costs not later than the end of the fourth quarter. An extension of time may be requested if there is an unavoidable delay in the compilation of the necessary data, provided the department is notified immediately in writing of the reasons for the expected delay.

Not later than twelve months after the close of the annual period upon which an estimated rate for maintenance in lieu of rent has been established, the rate must be revised based upon actual costs determined for the year.

Retroactive claims for reimbursement based upon a revised rate must be made before the last day for submission of the regular claim for the period including the twelfth month of the next fiscal year. These retroactive claims may include adjustments from and including the first month of the prior fiscal year. When calculating the actual costs for the prior year, it is found that the total costs exceed 75% of the lowest appraisal, then the district must submit the documentation for the publicly owned office space with its retroactive claim.

MLR charges must be revised by the local district if there is any change in the amount of space. The district would also need to revise their MLR should they occupy space in buildings other than the ones for which the rate was originally established.

In requesting maintenance in lieu of rent approval, the local DSS is required to complete form LDSS-539 "Information on Office Space Rental Charges in Publicly Owned Buildings." This form must be submitted with supporting schedules. Instructions for completing the LDSS 539 and supporting schedules (including the Statement of Estimated Annual Maintenance Cost) are described in detail in Chapter 24 of this manual. Department Regulation Part 609.5 governs claiming for maintenance in lieu of rent expenditures.

Equipment

Equipment is defined as an article of tangible personal property that has a useful life of more than two years and an acquisition cost of $500 or more. Equipment purchased by the local DSS districts, including equipment purchased under service agreements with other local agencies and under cost type contracts, are eligible for federal and state reimbursement. In computing claims for federal financial participation, equipment having a unit acquisition cost of $25,000 or less may be claimed in the period acquired, or it may be depreciated at the option of the local agency who must approve the specific purchase and claiming of the cost of the item. Equipment having a unit acquisition cost of more than $25,000 shall be depreciated or subject to use allowances. The cost of equipment will be claimed over the period of depreciation or use.

Equipment purchased under service agreements with other local agencies and under cost-type contracts should have any residual value transferred to the local DSS agency when the equipment is no longer needed.

There are special conditions, studies and procedures under which EDP equipment will be reimbursed. Prior Department approval needs to be obtained before purchasing or leasing EDP equipment. Please refer to Administrative Directive 01 ADM-6 for details on purchasing or leasing EDP equipment.

The local DSS district is responsible for adequately managing the equipment, maintaining records on the equipment, and taking periodic physical inventories. Physical inventories may be made on the basis of statistical sampling.

The following requirements apply to the disposition of equipment:

- If the cost of the equipment was claimed previously, and the equipment is later sold, the proceeds of the sale shall be credited to current expenditures in approximate proportion to the distribution of the equipment cost.
- If the cost of the equipment was claimed previously and the equipment is later transferred to an activity that does not involve the programs previously funded by the federal and state governments, then the fair market value of the equipment on the date of the transfer shall be credited to current expenditures. The credit should be applied in approximate proportion to the funding sources charged for the original cost of the equipment.
- If the cost of the equipment was claimed at acquisition, and the equipment is later traded in on other equipment, then the claims for federal and state reimbursement for the costs of replacement equipment shall be limited to the additional outlay.
- If the equipment was depreciated, any gain (or loss) on the disposition of the equipment shall be treated as a decrease (or increase) to the depreciation expense of the period the disposal took place.

This provision does not apply to equipment whose costs were claimed for federal and state financial participation through use allowances.

Service agreements with other local agencies and cost type contracts for equipment should require that the equipment (or its residual value) be transferred to the local DSS when the equipment is no longer needed for the contract or service agreement activities.

Liability Insurance

The following procedures will provide local districts with references to applicable laws and regulations for establishing reserve funds for purposes of self-insurance for liability. These procedures also cover reporting of all liability insurance costs applicable to the local social services department.

Claiming

Insurance costs applicable to the local social services operations should be allocated based on their cost allocation plan pursuant to OMB Circular A-87 methodologies. Once social service costs are identified, the costs are claimed as a non-salary expense (not as an A-87 expense) under either object of expense code 19 or code 29 on the LDSS-923. These costs are then included on the Schedule D in either the F-20 DSS Administrative Overhead function or the F-40 Overall Overhead function. Self-insurance costs are to be determined on a sound actuarial basis. Reserve funds must conform to General Municipal Law, Section 6-n provisions as well as federal guidelines set forth in OMB Circular A-87.

Liability insurance costs related to the local DSS are included in either object of expense 19 or 29. These costs cannot be included as A-87 costs on the Schedule D. Liability insurance costs allocated to other local agencies are reimbursable for federal funding only as A-87 pursuant to Social Service Law (SSL) 153-a.

Applicable Law, Regulation and/or Directive

The following are excerpts of the General Municipal Law and the Office of Management and Budget (OMB) Circular A-87 which pertains to self insurance:

Section 6-n of the General Municipal Law

1a. "Municipal corporations" as used in this section, shall mean a municipal corporation, as defined in section 2 of this chapter, school district, except a school district in a city with a population of 125,000 or more, board of cooperative educational services, fire district, a district corporation and a special improvement district governed by a separate board of commissioners.

1b. "Judgments," "actions," and "claims" as used in this section, shall mean those judgments, actions and claims against the municipal corporation that arise out of those kinds of risks for which expenditures may be made pursuant to subdivision 2 of this section.

2. The governing board of any municipal corporation may establish a reserve fund to be known as the insurance reserve fund. Upon the creation of the fund, the municipality may make expenditures from the fund for any loss, claim, action, or judgment for which the municipal corporation is authorized or required to purchase or maintain insurance, except those kinds of risks for which insurance is authorized pursuant to paragraph one, two, three, sixteen, seventeen, eighteen, twenty

two, or twenty three of subsection (a) of section one thousand one hundred thirteen of the insurance law; provided however, that no municipality shall make expenditure from such fund for any loss, claim action or judgment for which the municipal corporation has authority to establish a reserve fund under any other provision of law or for payments in lieu of contributions under article eighteen of the labor law.

3. *There may be paid into such fund:*

   a. *Such amounts as may be provided by budgetary appropriations;*

   b. *Amounts from any other fund authorized by resolution subject to permissive referendum; and*

   c. *Such other funds as may be legally appropriated.*

4. *The amount paid into such fund during any fiscal year shall not exceed the greater of thirty-three thousand dollars or five per centum of the total budget for such fiscal year.*

5. *The money in such fund shall be deposited in one or more of the banks or trust companies designated in the manner provided by law as depositories of the funds of such municipal corporation. The governing board, or the chief fiscal officer or officer having custody of such money of such municipal corporation, if the governing board shall delegate such duty to him, may invest the monies in such fund in obligations specified in section 6-f of this chapter; provided, however, that money of school districts and boards of cooperative educational services may be invested in obligations specified in section seventeen hundred twenty three-a of the Education law. Any interest earned or capital gain realized on the money so deposited or invested shall accrue to and become part of such fund.*

6. *The chief fiscal officer shall account for this fund separate and apart from all other funds of the municipal corporation. Such accounting shall show: the source, date and amount of each sum paid into the fund; the interest earned by such fund; capital gains or losses resulting from the sale of investments of this fund; the order, purpose thereof, date and amount of each payment from this fund; the assets of the fund, indicating cash balance and a schedule of investments. The chief fiscal officer, within sixty days of the end of each fiscal year, shall furnish a detailed report of the operation and condition of this fund to the governing board. The chief fiscal officer shall also keep a separate account for each kind of risk funded pursuant to subdivision two of this section.*

7. *Notwithstanding any provision of law to the contrary, municipal corporations, shall not have the power to enter into agreements, among themselves or one for the other, to pool their reserve fund established pursuant to subdivision two of this section for the payment of judgments, actions and claims.*

8. *Any action or claim shall be compromised or settled by the governing board, officer or employee of the municipal corporation authorized to settle or compromise actions or claims on behalf of the municipal corporation.*

9. *An expenditure may be made from this fund for the payment of all or part of the cost, including interest, of:*

   a. *Judgments;*

   b. *Actions that have been compromised or settled and that have been approved by the court in which the action or proceeding is pending;*

c. Claims that have been settled or compromised and that have been approved by a justice of the supreme court of the judicial district in which the municipal corporation is located;

d. The uninsured portion of any loss if such loss arises out of a kind of risk described in subdivision two of this section;

e. Expert or professional services rendered in connection with the investigation, adjustment or settlement of claims, actions or judgments.

10. The order of the court or the justice approving such settlement or compromise may be granted upon motion of the body, officer or employee of the municipal corporation authorized to do so, supported by an affidavit setting forth the cause of action or claim against the municipal corporation and also such other information which, in its or his opinion, will enable the court or justice to arrive at a determination that such compromise or settlement is just, reasonable and to the interest of the municipal corporation. Such body, officer or employee may also present the affidavit of other persons in support of such motion. The court or the justice, in order to arrive at such a determination, may require such body, officer or employee to present additional information by a supplementary affidavit or affidavits or may require other persons to present additional information by their affidavits.

11. Notwithstanding subdivisions eight and nine of this section or any other provision of law to the contrary, the governing body of any municipal corporation may, without judicial approval, compromise or settle any action or claim and make an expenditure from this fund where the amount of such settlement or compromise does not exceed twenty five thousands dollars.

12. The members of the governing board shall be guilty of a misdemeanor if they:

a. Authorize a withdrawal from this fund for any purpose except as provided in this section; or

b. Expend any money withdrawn from this fund for a purpose other than as provided in this section.

13. If, after the establishment of such fund, the municipality determines that such fund is no longer needed, the moneys remaining in such fund may be transferred to any other reserve fund of the municipal corporation authorized by this chapter that is comprised of moneys which were raised on the same tax base as the monies in the reserve fund established under this section or section thirty six hundred fifty one of the education law, only to the extent that the moneys in this fund shall exceed the sum sufficient to pay all liabilities incurred or accrued against it. Prior to the discontinuance of such fund, the fiscal and legal officers of such municipal corporation shall certify to the governing board thereof the amount that may be necessary to retain in such fund to satisfy all liabilities incurred or accrued against it and such sum shall be retained in the fund for payment of such amounts or until later certified that such funds are no longer needed.

Allowable Costs

According to OMB Circular A-87, Attachment B, Part C4 the following insurance and indemnification costs are allowable:

a. Costs of insurance required, or approved and maintained pursuant to the grant agreement, are allowable.

b. Costs of other insurance in connection with the general conduct activities are allowable subject to the following limitations:

1. Types and extent and cost of coverage will be in accordance with general state or local government policy and sound business practice.
2. Costs of insurance or of contributions to any reserve covering the risk of loss of, or damage to, federal government property are unallowable except to the extent that the grantor agency has specifically required or approved such costs.

c. Contributions to a reserve for a self-insurance program approved by the Federal grantor agency are allowable to the extent that the type of coverage, extent of coverage, and the rates and premiums would have been allowed had insurance been purchased to cover the risks.

d. Actual losses which could have been covered by permissible insurance (through an approved self-insurance program or otherwise) are unallowable unless expressly provided for in the grant agreement. However, costs incurred because of losses not covered under nominal deductible insurance coverage provided in keeping with sound management practice, and losses not covered by insurance, such as spoilage, breakage and disappearance of small hand tools which occur in the ordinary course of operations are allowable.

e. Indemnification includes securing the grantee against liabilities to third persons and other losses not compensated by insurance or otherwise. The government is obligated to indemnify the grantee only to the extent expressly provided for in the grant agreement, except as provided in d. above.

Unallowable Costs

According to OMB Circular A-87, Attachment B, Part D2, contributions to a contingency reserve or any similar provision for unforeseen events are unallowable.

ADMINISTRATIVE REFUNDS AND CANCELLATIONS

Monetary receipts or cancellations for administrative expenses should reduce current administrative claims if they represent a reduction of amounts for which reimbursement was previously claimed; unless a social services district is required to report or repay such amounts separately or has already repaid the state those amounts not entitled to be retained by the district.

Refunds may include, but are not limited to, the following:

- Amounts obtained by any legal process authorized by the Social Services law or any other law;
- Income from real or personal property assigned to a social services district or otherwise acquired by the district in relation to services or expenditures for a recipient;
- Repayment by or voidance of reciprocal amounts otherwise due to a recipient, a provider, a vendor or other payee or entity entitled to payment; or
- Other proceeds payable to a social services district for costs subject to reimbursement by the department.

Other amounts required to be reported as decreases in costs, as instructed by the department, include but are not limited to the following:

- Refunds of any type;

- Monies or value available for credit to a social services agency, but which the agency elects not to collect, enforce or pursue with the direct or implicit approval of the social services district;
- Canceled checks or checks which have not cleared through the bank within 90 days from the date of issuance;
- Cancellation of indebtedness or obligations of a social services district or related governmental entity;
- Available credits or obligations accruing to the benefit of social services districts or other governmental entities;
- Receipt of services or benefits by a social services district or other governmental entities in lieu of repayment; or
- Other transactions or available benefits that should result in reductions of reimbursement or in repayments of reimbursement.

CLAIMING OF NON-SALARY COSTS AND ADMINISTRATIVE REFUNDS AND CANCELLATIONS

Each non-salary expenditure item, including cancellations, refunds, and adjustments, thereto, must be coded to the function and object of expense codes noted above. All of the above noted items are listed on the LDSS-923 "Cost Allocation Schedule of Payments-Administrative Expenses other than Salaries." They are listed in order of object of expense code and distributed to the proper function(s). Cancellations and refunds are reported as credits to object of expense amounts. Net non-salary costs listed on the LDSS-923 may also be broken down into further detail on one of the following non-salary claiming forms, depending on the non-salary expense:

- LDSS-923A "Schedule of Payments for Administrative Expenses other than Salaries, Title IV-D Child Support and SCU Costs (Detail)"
- LDSS-923B "Schedule of Payments for Administrative Expenses other than Salaries for Other Reimbursable Programs"

After non-salary expenditures are listed on the above detail reports, the amounts are totaled by object of expense and function. The summary totals are transferred to the LDSS-923 Summary which must be submitted to the State each month. The column totals from the LDSS-923 Summary are transferred to the LDSS-2347 "Schedule D, DSS Administrative Expense Allocation and Distribution by Function and Program," line 15.

Detailed line-by-line instructions for the above forms appear in Chapter 7.

DONATED FUNDS AND/OR IN-KIND SERVICES

Donated funds are cash contributions donated to the local department of social services from public or private sources. In-kind contributions are property or services that benefit a local DSS project or program and are contributed by a non-governmental entity without charge to the governmental unit. Donated funds are valued by cash received while in kind contributions are not as easily valued. The following general guidelines and procedures are provided to aid local districts in applying in-kind contributions in whole or in part as "funding" for the local share for DSS programs.

Basic Rules for Determining In-kind Contributions

- Values of in-kind contributions may not be used 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 (local district) should exercise control or supervision over the in-kind contribution when practical. In other words, volunteers are supervised by DSS staff.

Valuation of In-kind Contributions

- Unpaid services (volunteers) shall be valued at rates consistent with those normally paid for similar work. An amount for fringe benefits is allowable. The local district's fringe benefit rate should be used up to a maximum rate 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 market value of the assets at the time of the donation.

Records

Records for in-kind contributions must be maintained and must show how the value placed on the in-kind contribution was derived.

Guidelines for Reporting Donated Funds or In-kind Services

Pursuant to Section 131-g of the Social Service Law (SSL), a local district may apply for, accept, receive and expend public and private gifts or grants of money, property or services. However, Section 153-b of the SSL (Reimbursement of Services) provides that expenditures by a local district from such grants or gifts are not subject to State reimbursement pursuant to the Department's general reimbursement provisions. Rather, they are conditioned by Department regulations 18NYCRR Part 390, and are limited to the extent of any, and only in the amount of Federal funds received because of such expenditures. The only exception to this rule is Preventive Services legislation that specifically allows donated funds and in-kind contributions to be used to claim State funds within certain limits.

Preventive Services

The principles governing the use of matching funds and, in particular, the use of in-kind services as well as non-tax levy funds for Preventive Services activities are found in Department regulations at 18 NYCRR Parts 390 and 423.5(b).

Mandated Preventive Services

Part 390 provides that any donated funds that are received by the local social services district must be given in such a way that the funds are physically transferred to the county and local district and are under the complete administrative control of the county and the local district for use by the district. Generally, the donated funds must be given on an unrestricted basis. Funds may be donated to support a particular activity

or kind of activity or to support activities in a particular community. The person or organization donating the funds, however, may not sponsor or operate the activity being funded. The donor also cannot be legally entitled to derive any future benefit from the use of the funds for the support of the activity or activities funded at the time the donation is completed legally. When funds are given according to these rules, the donated funds may be used to support the non-Federal share (state and local) of the service(s) being provided or purchased.

Department regulation 18NYCRR 423.5(b)(1) provides that in-kind/indirect services and/or non-tax levy funds (including but not limited to privately donated funds) may be used for the specific provision or purchase of mandated preventive services. The enactment of the Child Welfare Finance legislation authorized the use of privately donated funds as part of the match of costs for mandated preventive services. Please see Local Commissioners Memorandum 02 OCFS LCM-20 entitled "Donated Funds, Child Welfare Finance" for full details.

Non-Mandated Preventive and Community Preventive Services Program

Department regulation 18NYCRR 423.5(b)(2) provides that a social services district's share of the costs of non-mandated preventive services provided pursuant to subdivision (2) of section 409.a of the Social Services Law or of the costs of community preventive services provided pursuant to subdivision (3) of section 409.a of the Social Services Law may be met in whole or in part by in-kind or indirect services or by non-tax levy funds, including, but not limited to, privately donated funds. Privately donated funds may be used as part of the match of the non-mandated preventive or community preventive services costs. Please see 02 OCFS LCM-20.

Independent Living Services Program

The Chafee Foster Care Independence Program (CFCIP) enacted by the Foster Care Independence Act of 1999 provides CFCIP funds for only 80 percent of the State's total Independent Living (IL) program expenditures up to the amount of the Federal CFCIP allocation. State Foster Care Block Grant funds are available as part of the matching funds requirement for IL services. When these Foster Care Block Grant funds are no longer available, the non-federal match will have to be comprised of local funds. The local district may use privately donated funds as part of the match of costs of the IL program. Please see 02 OCFS LCM-20. Local social services districts may enter into contracts with other local agencies operating programs or providing services that may support the district's IL activities. The costs of these contracts, using donated or in-kind services, would be countable toward the required CFCIP funds match. Please see Local Commissioners Memorandum 02 OCFS LCM-05 for more details.

Title IV-A TANF Administration and Program Expenses

Public donated funds are allowable to constitute the non-Federal share as long as the funds are:

- Appropriated directly to the local district, or transferred from another public agency to the local district and under its administrative control, or certified by the contributing public agency as representing expenditures eligible for Federal reimbursement;
- Not used to match other Federal funds; and
- Are not Federal funds, or are federal funds authorized by Federal law to be used as to match other Federal funds.

Private funds may be considered as the non-Federal share in claiming Federal funds only where the funds are:

- Transferred to the local agency and are under its administrative control;
- Donated without any restriction on the use of the funds or at which facilities the activities funded by these donation would take place; and
- Do not revert back to the donor's facilities or use.

Title IV-D Child Support

The same restrictions that apply to Title IV-A in regard to the use of donated funds would apply to Title IV-D.

Title IV-E Foster Care and Adoption Assistance

Donated funds may be used as the non-Federal match to claim Federal reimbursement with the same limitations as for Title IV-A. Federal rules do not permit the use of In-Kind Services as the federal match.

Title XIX MA Program

A county may receive, without a reduction in federal reimbursement, provider related donations or other voluntary payments that meet one of the following criteria:

- The donation must be bona fide, which includes but is not limited to gifts, contributions, presentations or awards, made by or on behalf of individual health care providers to the local government. The donations should not exceed:

  $5,000 per year in the case of the individual provider donation, or
  $50,000 per year in the case of a donation from any health care organization entity.
- A bona fide donation includes donations which have no direct or indirect relationship to Medicaid payments made to health care providers, any related entities providing health care items, or other providers furnishing the same class of items or services as the provider or entity. The donations should not be returnable to the individual provider, the provider class, or related entity.
- The donations are made by a hospital, clinic, or similar entity (such as a federally qualified health center) for the direct administrative costs and prorated activity costs of local DSS agency personnel. These staff are stationed at the facility to determine the eligibility (including eligibility redeterminations) of individuals for Medicaid or to provide outreach services to eligible (or potentially eligible) Medicaid individuals.

Federal reimbursement is not available for the following types of donations:

- Donation of personnel as outstationed workers,
- Provider donations for outstationed DSS agency workers in excess of eligible direct administrative costs and prorated activity costs applicable to these workers,
- Provider donations of office space for any outstationed workers, and
- Donations made for local DSS agency overhead.

Food Stamp Program

The non-federal share for the Food Stamp Program can be met by cash or in-kind contributions* donated by non-federal public agencies and institutions. These contributions are allowable to fund the non-federal share of Food Stamp expenditures as long as the contributions are:

- Verifiable
- Not contributed for another Federal program unless authorized by Federal legislation necessary and reasonable for accomplishment of project objectives
- Charges that would be allowable under the program
- Charges that are necessary and reasonable for the accomplishment of project objectives
- Not paid by the Federal government under another assistance agreement unless authorized under the other agreement and related laws and regulations
- In the approved budget

**Per 7 CFR 277.4(e), the value of services rendered by volunteers or the value of goods contributed by third parties, exclusive of the State and Federal agencies, are unallowable for reimbursement purposes under the Food Stamp Program. The value of services rendered by volunteers shall be allowable only to meet any matching administrative costs requirements for the Food Distribution Program on Indian Reservations.*

Federal Reimbursement For In-kind Contributions From Non-Federal Public Agencies And Institutions

According to the SNAP-Ed Guidance 2009.1, as specified under 7 CFR 277.4(c)(d)(e), federal reimbursement for the costs of services or property donated by other non-federal public (i.e., government) agencies is allowable provided that the donated costs are not billed or claimed to another Federal program or used to match another Federal program. The State agency shall maintain records or an audit trail to support costs claimed.

Chapter 6: Allocation of A-87 Indirect Costs

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INTRODUCTION

This chapter describes City-wide A-87 indirect costs. It includes the federal Office of Management and Budget (OMB) policy requirements for A-87 indirect costs. It provides a listing and explanation of the types of indirect costs. The chapter also contains the annual preparation, certification and submission of the Central Services Indirect Cost Allocation Plan, and the claiming for City-wide A-87 indirect costs on the Schedule D.

DESCRIPTION OF A-87 COSTS

Local governmental units provide various central services such as motor pools, computer centers, purchasing, accounting, procurement, personnel administration, etc., in support of the local social service department and other governmental operations. These central services also indirectly support federally sponsored programs and/or activities within the local governmental units. Accordingly, there is a federally recommended process whereby central service costs can be identified and assigned to benefiting activities on a reasonable and consistent basis to obtain equitable federal reimbursement from federal programs and/or activities.

The federal Office of Management and Budget issued Circular Number A-87 to establish the uniform principles and standards for determining allowable costs applicable to federal grants, contracts, and other federal agreements with local governments. The circular identifies the major types of costs normally incurred in grant performance and classifies them as to allowability. It provides instructions related to the determination of indirect costs and makes it possible for indirect costs to be charged against federal grants without a transfer of funds between the grantee departments involved. The circular also mandates and provides for the development of a cost allocation plan for pooling and distributing central service indirect costs (also called A-87 costs) among affected governmental agencies and departments.

The Central Services Cost Allocation Plan and Distribution of A-87 Costs is annually prepared by the NYC Office of Management and Budget. This office negotiates the rate with the federal government. A copy of the plan should be sent to all affected departments, including the local social service districts. An authorized DSS official reviews and certifies the plan. A copy of the certification is submitted each year to:

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

The A-87 indirect administrative costs allocated to the DSS by the city are claimed on the LDSS-2347, “Schedule D DSS Administrative Expense Allocation and Distribution by Function and Program,” Section IV. These costs are allocated to direct functions based on percentages of personnel in the particular direct function divided by the total personnel in all direct functions.

A-87 costs claimed by the local districts are generally eligible for a 50% federal share on federally participating programs. Enhanced federal reimbursement is available for some programs. There is no state reimbursement for A-87 costs. The local districts use the A-87 plan process to claim EDP and building costs, in these instances these costs would receive state share reimbursement.

FEDERAL POLICY REQUIREMENTS

The following cost principles, guidelines and other requirements are based on OMB Circular A-87 guidelines.

Cost Principles

Circular A-87 cost principles are intended to ensure that federally assisted programs are allocated their fair share of costs but are not intended to identify the circumstances or to dictate the extent of federal participation in the financing of a particular project. A-87 cost principles are based on the fundamental premises that:

- State and local governments are responsible for the efficient and effective administration of grant and contract programs through the application of sound management practices.
- The grantee or contractor assumes the responsibility for verifying federally assisted program funds have been spent and accounted for consistently with underlying agreements and program objectives.
- Each grantee or contractor organization, in recognition of its own unique combination of staff facilities and experiences, will have a primary responsibility for employing whatever form of organization and management techniques may be necessary to assure proper and efficient administration of federally assisted programs.

These principles will be applied by all federal program agencies in determining costs incurred by the local social services department under federal grants and cost reimbursement-type contracts (including grants and subgrants).

Basic Cost Guidelines

The following will discuss factors affecting the allowability of costs, the reasonableness of costs, the allocability of costs, and the treatment of applicable credits.

Allowable Costs

Allowable costs under a grant program must meet the following general criteria:

- Be necessary and reasonable for the proper and efficient administration of the grant programs, be allocable thereto under the above principles, and, except as specifically provided herein, not be a general expense required to carry out the overall responsibilities of State and local governments.
- Be authorized and not prohibited under state or local laws or regulations.
- Conform to any limitations or exclusions set forth in the above principles, federal laws, or other governing limitations as to types or amounts of cost items.
- Be consistent with policies, regulations, and procedures that apply uniformly to both federally assisted and other activities of the unit of government of which the grantee is a part.
- Be accorded consistent treatment through application of generally accepted accounting principles appropriate to the circumstances.

- Not be allocable to or included as a cost of any other federally financed program in either the current or prior period.
- Be net of all applicable credits.
- Be adequately documented.

Reasonable Costs

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. In determining reasonableness of a given cost, consideration should be given to:

- Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the governmental unit or the performance of the federal award.
- Whether the costs are within certain restraints or requirements imposed by such factors as:
  - Sound business practices
  - Arms length bargaining
  - Federal, state and other laws and regulations
  - Terms and conditions of the federal award
- If the costs are at market prices for comparable goods or services.
- Whether individuals concerned acted with prudence in the circumstances.
- Whether there is any significant deviation from the established practices of the governmental unit that may unjustifiably increase the federal award's cost.

Allocable Costs

In determining allocable costs, federal Circular OMB A-87 guidelines stipulate:

- A cost is allocable to a particular cost objective to the extent of benefits received by such objective.
- All activities that benefit from the governmental unit's indirect cost, including unallowable activities and services donated to the governmental unit by third parties, will receive an appropriate allocation of indirect costs.
- Any cost allocable to a particular grant or cost objective may not be shifted to other federal grant programs to overcome fund deficiencies, avoid restrictions imposed by law or grant agreements, or for other reasons. However, this prohibition would not preclude governmental units from shifting costs that are allowable under two or more awards in accordance with existing program agreements.
- Where an accumulation of indirect costs will ultimately result in charges to a grant program, an allocation plan will be required.

Applicable Credits

Applicable credits refer to those receipts or reduction of expenditure-type transactions that offset or reduce expense items allocable to grants as direct or indirect costs. Examples of such transactions are:

- Purchase discounts
- Rebates or allowances
- Recoveries or indemnities on losses
- Sale of publications, equipment and scrap
- Income from personal or incidental services
- Adjustments of overpayments or erroneous charges

To the extent that such credits accruing to or received by the governmental unit relate to allowable costs, they shall be credited to the federal award either as a cost reduction or cash refund, as appropriate.

Applicable credits may also arise when federal funds are received or are available from sources other than the grant program involved to finance operations or capital items of the grantee. This includes costs arising from the use or depreciation of items donated or financed by the federal government to fulfill matching requirements under another grant program. These types of credits should likewise be used to reduce related expenditures in determining the rates or amounts that apply to a given grant.

Composition of Costs

The total cost of a grant program is comprised of allowable costs that are identified specifically to a particular function plus an allocable portion of allowable indirect costs that includes A-87 indirect costs. The A-87 costs represent services provided by other city agencies for the benefit of DSS programs even though no actual payment may be processed between agencies. Applicable credits are deducted from total costs.

Direct Costs

Direct costs are those that can be identified specifically with a particular final cost objective. Typical direct costs chargeable to federal awards are:

- Compensation of employees for the time devoted and identified specifically to the performance of those awards.
- Cost of materials acquired, consumed, or expended specifically for the purpose of those awards.
- Equipment and other approved capital expenditures.
- Travel expenses incurred specifically to carry out the award.

Any direct cost of a minor amount may be treated as an indirect cost for reasons of practicality where such accounting treatment for that item of cost is consistently applied to all cost objectives.

Indirect Costs

Indirect costs are costs incurred for a common or joint purpose benefiting more than one program activity and are not readily assignable to the program activities specifically benefited without effort disproportionate to the results achieved. To equitably distribute such costs to the cost objectives served, it may be necessary to establish a number of pools of such costs. These pools may exist within a governmental unit or in other governmental agencies performing services for the governmental entity administering the federal program.

One type of indirect cost is composed of the City-wide overhead costs of supplying goods, services, and other support. These indirect costs are not directly identifiable or billable to the local social service district, but are incurred by local governmental agencies for the indirect benefit of federal programs and/or grants of the local social service district. As previously noted, these types of indirect costs are known as A-87 costs. They are pooled and allocated to the local social service district and other city agencies according to the Central Service Cost Allocation Plan. This plan will distribute costs to benefiting cost objectives on an equitable basis in consideration of the relative benefits obtained. The federal and local shares of the A-87 costs are calculated on the "D" series administrative claims.

Other types of indirect costs claimed as administrative costs by the local social service district are agency costs incurred by the local social service district and indirectly identifiable to federally and non-federally sponsored local social service district operations. These indirect local social service district agency costs include Maintenance in Lieu of Rent (MLR), fringe benefits, and liability insurance. They may also include costs charged to the local social service district by other operating departments such as Probation, the District Attorney, and the Sheriff's Office. The activities that are performed by these departments only for the City social services department and not for other city departments would not be A-87 costs but are indirect administrative expenditures that would need a cooperative agreement between the departments. These costs are not included in the Central Services cost allocation plan or claimed by the local social service district as A-87 costs. Suggested methods for identifying these types of indirect DSS agency expenditures and related object of expense codes appear in Chapter 5 of this manual.

Indirect administrative costs not claimable by the local social service district include general expenses required to carry out the overall responsibilities of a chief executive or political subdivision, the city council, school board, or other similar type body. Nevertheless, if these activities incur special identifiable expenses pursuant to federal grants and contracts actually administered by these activities, then the special expenses may be allowable. These costs must otherwise meet the standards of allowableness provided in OMB Circular A-87.

Interagency Services

The cost of services provided by one agency to another within the governmental unit may include allowable direct costs of the service plus a pro rata share of indirect costs. A standard indirect cost allowance equal to ten percent of the direct salary and wage cost of providing the service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service. These services do not include centralized services included in central service cost allocation plans.

Methods of Calculating Departmental Indirect Costs

Because of the wide variety of situations to which indirect costs apply, OMB Circular A-87 describes the methods of developing indirect costs in somewhat general terms. A-87 indirect costs may be determined from actual costs, or a pre-determined fixed rate, or a negotiated lump sum for overhead. Generally, the allocation of indirect costs to federal grants and contracts is accomplished by the use of an indirect cost rate(s).

There are two basic methods for grouping and allocating costs to federally sponsored activities. The first method is the use of a single composite rate applicable to all federal grants and contracts awarded to a particular local government. This method is used when federal and local government activities conducted by local government agencies benefit to relatively the same degree from the functions that generate indirect costs.

The second method is the multiple rate method in which indirect costs are initially grouped into various functional categories or pools, such as General Administration, Divisional Administration, etc. Each pool of costs is then distributed to, or divided among, the benefiting agencies or departments of a local government. This is done by means of a base that best measures the relative degree of benefit that these organizations may derive from the pool. Careful judgment is required to establish the appropriate number of pools, giving consideration to the materiality of the amounts involved. Distributions and techniques used to make the distributions must be documented for review purposes.

TYPES AND STANDARDS FOR ALLOWABLE A-87 COST ITEMS

The allowableness of the following selected items of cost is subject to the general policies and principles stated in federal OMB Circular A-87. Failure to mention a particular cost item below does not imply an item in question is unallowable. The allowableness of costs should be based on the standards provided for similar or related items of costs.

Accounting

The cost incurred by central service agencies in establishing and maintaining accounting and other information systems required for the management of federal grant programs is an allowable A-87 cost.

However, the cost of maintaining central accounting records required for overall city government purposes (such as appropriation and fund accounts maintained by the Treasurer, Comptroller or similar officials) is considered to be a general expense of government. Consequently such a cost is an unallowable A-87 cost.

Advertising and Public Relations

Advertising media costs including newspapers, magazines, radio and television programs, direct mail, trade papers, etc., are allowable A-87 costs when incurred for:

- Recruitment of personnel required for the federal grant programs.
- Solicitation of bids for the procurement of goods and services required.
- Disposal of scrap or surplus materials acquired in the performance of the federal programs.
- Other purposes specifically provided for in the federal programs.

Allowable A-87 costs for public relations are:

- Costs specifically required by the program.
- Costs of communicating with the public and the press pertaining to specific activities or accomplishments which result from performance of federally funded programs.
- Costs of general liaison with the news media. This is limited to communication necessary to keep the public informed on matters of public concern, such as notices of contract/grant awards, financial matters, etc.

Unallowable costs for advertising and public relations are:

- All advertising and public relations costs other than those specified above.
- Except as otherwise permitted the costs of conventions, meetings, or other events related to other activities of the governmental unit including:
  - Costs of displays, demonstrations, and exhibits.
  - Costs of meeting rooms, hospitality suites and other special facilities used in conjunction with shows and other special events.
  - Salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings.
- Costs of promotional items and memorabilia, including models, gifts, and souvenirs.
- Costs of advertising and public relations designed solely to promote the governmental unit.

Advisory Councils

Costs incurred by advisory councils or committees established pursuant to federal requirements to carry out federal programs are allowable A-87 costs.

Audit Services

The cost of audits necessary for the administration and management of functions related to federal programs are allowable A-87 costs provided that the audits were performed in accordance with the Single Audit Act, as implemented by Circular A-128 and revised by Circular A-133, "Audits of State and Local Governments." Other audit costs are allowable if specifically approved by the cognizant agency.

Generally, the percentage of costs charged to federal awards for a single audit shall not exceed the percentage derived by dividing federal funds expended by total funds expended by the recipient or subrecipient (including program matching funds) during the fiscal year. The percentage may be exceeded only if appropriate documentation demonstrates higher actual costs.

Bonding

The costs of premiums on bonds covering employees who handle DSS agency funds are allowable A-87 costs to the extent that such bonding is in accordance with sound business practice.

Budgeting

The costs incurred for the development, preparation, presentation, and execution of budgets involving federal grant programs are allowable. Such costs include the expenditures for employees of the central budget office actively participating in the federal grant budget process. Costs incurred for central budget services are unallowable A-87 costs when they represent the operation of local government.

Building Lease Management

The administrative cost for lease management that includes the review of lease proposals, maintenance of a list of available properties for lease, and related activities is an allowable A-87 cost.

Central Stores

The cost of maintaining and operating a central stores organization for supplies, equipment, and materials used either directly or indirectly for federal grant programs is an allowable A-87 cost.

Communications

Communications include telephone calls or service, teletype service, wide area telephone service (WATTS), centrex, telpek (tie lines), postage, messenger service and similar expenses. These are allowable A-87 costs.

Compensation for Personal Services

Generally, compensation for personal services includes all remuneration, paid currently or accrued, for services rendered during the period of performance under the grant agreement, including but not necessarily limited to wages, salaries, and supplementary compensation and benefits. Such costs are allowable A-87 costs to the extent that total compensation for individual employees meets the following requirements:

- The cost is reasonable for the services rendered.
- The compensation follows an appointment made in accordance with state and local laws and rules, and meets merit system or other requirements required by the federal government, where applicable.
- Such cost is determined and supported as provided by payroll and distribution time records for individual employees that are documented and provided in accordance with generally accepted practices of State and local government.

Compensation for employees engaged in federally assisted activities will be considered reasonable to the extent that it is consistent with that paid for similar work in other activities of the state or local government. Where the kinds of employees required for the federally assisted activities are not found elsewhere in the state and local government, compensation will be considered reasonable if it is comparable to that paid for similar work in the labor market in which the employing government competes. Compensation surveys providing data representative of the labor market involved will be an acceptable basis for evaluating reasonableness.

Depreciation and Use Allowances

The use of buildings, capital improvements and equipment may be reimbursed through use allowances or depreciation. However, a combination of the two methods may not be used in connection with a single class of fixed assets (e.g., buildings, office equipment, computer equipment, etc.).

The computation of depreciation or use allowances will be based on acquisition cost of the assets involved. Where actual cost records have not been maintained, a reasonable estimate of the original acquisition cost may be used in the computation. The value of the asset donated to the governmental unit by an unrelated third party shall be its fair market value at the time of donation. Governmental or quasi-governmental organizations located within the same state shall not be considered unrelated third parties for this purpose. The computation will exclude the cost or any portion of the cost of buildings and equipment donated or borne directly or indirectly by the federal government through charges to federal grant programs or otherwise, irrespective of where title was originally vested or where it presently resides. In addition, the computation will also exclude the cost of land. Depreciation or a use allowance on idle or excess facilities is not allowable, except when specifically authorized by the grantor federal agency.

Where the use allowance method is followed, the use allowance for buildings and improvements (including land improvements, such as paved parking areas, fences, and sidewalks) will be computed at an annual rate not exceeding two percent of acquisition costs. When the use allowance method is used for buildings, the entire building must be treated as a single asset; the building's components (e.g. plumbing system, heating and air conditioning, etc.) cannot be segregated from the building's shell.

Where the depreciation method is followed, adequate property records must be maintained. Also the period of useful service (useful life) established in each case for usable capital assets must take into consideration several factors. These include the type of construction, the nature of the equipment used, historical usage patterns, technological developments, and the renewal and replacement policies of the governmental unit followed for the individual items or classes of assets involved. In the absence of clear evidence indicating that the expected consumption of the asset will be significantly greater in the early portions than in the later portions of its useful life, the straight line method of depreciation shall be used. The depreciation method must result in equitable charges considering the extent of the use of the assets for the benefit of such programs.

Depreciation methods, once used, shall not be changed unless approved by the federal cognizant or awarding agency. When the depreciation method is introduced for application to an asset previously subject to a use allowance, the annual depreciation charge thereon may not exceed the amount that would have resulted had the depreciation method been in effect from the date of acquisition of the asset. The combination of use allowances and depreciation applicable to the asset shall not exceed the total acquisition cost of the asset or fair market value at the time of donation.

When the depreciation method is used for buildings, a building's shell may be segregated from the major components of the building (e.g., plumbing system, heating system, air conditioning system, etc.) and each major component depreciated over its estimated useful life or the entire building (i.e., the shell and all components) may be treated as a single asset and depreciated over a single useful life.

Where the use allowance method is followed, the use allowance for buildings and improvements will be computed at an annual rate not exceeding two percent of acquisition cost. The use allowance for equipment will be computed at an annual rate not exceeding six and two thirds percent of the acquisition cost. Equipment which is merely attached to or fastened to the building but not permanently fixed to it (equipment

will be considered as not being permanently fixed to the building if it can be removed without the destruction of, or need for costly or extensive alterations or repairs, to the building or equipment) will be subject to the six and two thirds percent equipment use allowance limitation.

Generally, no depreciation or use charge may be allowed on any assets that would be considered fully depreciated. However, reasonable use charges may be negotiated for any such assets, if warranted, after taking into consideration:

- The amount of depreciation previously charged to the government.
- The estimated useful life remaining at the time of negotiation.
- The effect of any increased maintenance charges or decreased efficiency due to age.
- Any other factors pertinent to the utilization of the facility or item for the purpose contemplated.

Disbursing Service

The cost of disbursing grant program funds by the Treasurer or other designated officers is an allowable A-87 cost. Disbursing services cover the processing of checks or warrants, from preparation to redemption, including the necessary records of accountability and reconciliation of such records with related cash accounts.

Employee Fringe Benefits

The amounts identified as fringe benefits are allowable A-87 costs to the extent that total compensation for employees is reasonable.

Employee benefits are a form of regular compensation paid to employees during periods of authorized absences from the job. Such benefits include annual leave, sick leave, court leave, military leave, etc. The benefits should be provided pursuant to an approved leave system. The cost thereof should be equitably allocated to all related activities, including grant programs.

Employee benefits also include employer contributions or expenses for social security, employee life and health insurance plans, unemployment insurance coverage, workers compensation insurance, pension plans, severance pay, etc. When such benefits are granted under approved plans and are distributed equitably to grant programs and to other activities they are allowable.

- Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the governmental unit. For pension plans financed on a pay-as-you-go method, allowable costs will be limited to those representing actual payments to retirees or their beneficiaries. Pension costs calculated using an actuarial cost-based method recognized by GAAP are allowable for a given fiscal year if they are funded for that year within six months after the end of that year. Costs funded after the six-month period (or a later period agreed to by the cognizant agency) are allowable in the year funded. The cognizant agency may agree to an extension of the six month period if an appropriate adjustment is made to compensate for the timing of the charges to the federal government and related federal reimbursement and the governmental unit's contribution to the pension fund. Amounts funded by the governmental unit in excess of the actuarially determined amount for a fiscal year may be used as the governmental unit's contribution in future periods. The federal government shall receive an

equitable share of any previously allowed pension costs (including earnings thereon) which revert or inure to the governmental unit in the form of a refund, withdrawal, or other credit.

- Post-retirement health benefits (PRHB) refers to costs of health insurance or health services not included in a pension plan covered in the foregoing section for retirees and their spouses, dependents, and survivors. PRHB costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the governmental unit. For PRHB financed on a pay-as-you-go method, allowable costs will be limited to this representing actual payments to retirees or their beneficiaries. PRHB costs calculated using an actuarial cost method recognized by GAAP are allowable if they are funded for that year within six months after the end of that year. Costs funded after the six-month period (or a later period agreed to by the cognizant agency) are allowable in the year funded. The cognizant agency may agree to an extension of the six-month period if an appropriate adjustment is made to compensate for the timing of the charges to the federal government and related federal reimbursements and the governmental unit's contributions to the PRHB fund. Amounts funded in excess of the actuarially determined amount for a fiscal year may be used as the governmental unit's contribution in a future period. To be allowable in the current year the PRHB costs must be paid either to: (a) An insurer or other benefit provider as current year costs or premiums, or (b) An insurer or trustee to maintain a trust fund or reserve for the sole purpose of providing post-retirement benefits to retirees and other beneficiaries. The federal government shall receive an equitable share of any amounts of previously allowed post-retirement health benefit costs (including earnings thereon) that revert or inure to the governmental unit in the form of a refund, withdrawal, or other credit.

Severance payments in addition to regular salaries and wages made to workers whose employment is being terminated are allowable to the extent that, in each case, they are required by:

- Law
- Employer-employee agreement
- Established written policy

Severance payments (but not accruals) associated with normal employee turnover are allowable. Such payments shall be allocated to all activities of the governmental unit as an indirect cost. Abnormal or mass severance pay will be considered on a case-by-case basis and is allowable only if approved by the cognizant federal agency.

Employee Morale, Health and Welfare Costs

The costs of health or first-aid clinics and/or infirmaries, recreational facilities, employee counseling services, employee information publications, and any related expenses incurred in accordance with general state and local policy are allowable A-87 costs. Income generated from any of these activities will be offset against expenses.

Equipment and other Capital Expenditures

Equipment and other capital expenditures are allowable under the following guidelines:

- "Capital expenditure" means the cost of the asset including the cost to put it in place. Capital expenditures for equipment means the net invoice price of the equipment, including the cost of any

modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Ancillary charges, such as taxes, duty, protective in-transit insurance, freight, and installation may be included in, or excluded from, capital expenditure costs in accordance with the governmental unit's regular accounting practices.

- "Equipment" means an article of non-expendable, tangible personnel property having a useful life of more than one year and an acquisition cost which equals the lesser of (a) the capitalization level established by the governmental unit for financial statement purposes, or (b) $5000. The federal Department of Health and Human Services (DHHS), the cognizant agency, has established a useful life of more than two years and an acquisition cost of $25,000 as the limits for equipment. These higher limits only apply to the federal programs listed in 45 CFR Part 95, subpart G. These programs are: Title I, IV-A, IV-B, IV-C, IV-D, IV-E, XIV, XVI (AABD) and XIX of the Social Security Act and programs authorized by the Immigration and Nationality Act as amended by the Refugee Act of 1980. The Food Stamp program is not included and, therefore is subject to the lower limits listed.
- Capital expenditures that are not charged directly to a federal award may be recovered through use allowances or depreciation on buildings, capital improvements, and equipment.
- Capital expenditures for equipment, including replacement equipment, other capital assets, and improvements which materially increase the value or useful life of equipment or other capital assets are allowable as a direct cost when approved by the awarding agency. Federal awarding agencies are authorized at their option to waive or delegate this approval requirement.
- Items of equipment with an acquisition cost of less then $5000 are considered to be supplies and are allowable as direct costs of federal awards without specific awarding agency approval. DHHS has established a $25,000 cost level.
- When replacing equipment purchased in whole or in part with federal funds, the governmental unit may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.
- Depreciation and use allowances are a means of allocating costs of fixed assets to periods benefiting from the use of the asset. Compensation for the use of fixed assets on hand may be made through depreciation or use allowances. See the section on Depreciation and Use Allowances.

Exhibits

The costs of exhibits relating specifically to the grant programs are allowable A-87 costs.

Insurance and Indemnification

Costs of insurance required or approved and maintained, pursuant to the federal award, are allowable.

Costs of other insurance in connection with the general conduct of activities are allowable subject to the following limitations:

- Types and extent and cost of coverage are in accordance with the governmental unit's policy and sound business practice.

- Costs of insurance or of contributions to any reserve covering the risk of loss of, or damage to, federal government property are unallowable except to the extent that the awarding agency has specifically required or approved such costs.

Actual losses that could have been covered by permissible insurance (through a self-insurance program or otherwise) are unallowable, unless expressly provided for in the Federal award or as described in the following. However, the federal government will participate in actual losses of a self-insurance fund that are in excess of reserves. Costs incurred because of losses not covered under nominal deductible insurance coverage provided in keeping with sound management practice, and minor losses not covered by insurance, such as spoilage, breakage, and the disappearance of small hand tools, which occur in the ordinary course of operations, are allowable.

Contributions to a reserve for certain self-insurance programs including workers compensation, unemployment compensation, and severance pay are allowable subject to the following provisions:

- The type of coverage and the extent of coverage and the rates and the premiums would have been allowed had insurance (including reinsurance) been purchased to cover the risks.
- Earnings or investment income on reserves must be credited to these reserves.
- Contributions to reserves must be based on sound actuarial principles using historical experience and reasonable assumptions. Reserve levels related to employee-related coverage will normally be limited to the value of claims which are:
  - Submitted and adjudicated but not paid
  - Submitted but not adjudicated
  - Incurred but not submitted.
- Significant differences in levels of risk must be recognized in the rates charged.
- The federal government will receive its share of reserves transferred out (including interest).

Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits, are allowable in the year of payment provided:

- The governmental unit follows a consistent costing policy.
- They are allocated as a general administrative expense to all activities of the governmental unit.

Insurance refunds shall be credited against insurance costs in the year the refund is received.

Indemnification includes securing the governmental unit against liabilities to third persons and other losses not compensated by insurance or otherwise. The federal government is obligated to indemnify the governmental unit only to the extent expressly provided for in the federal award.

Costs of commercial insurance that protects against the costs of the contractor for correction of the contractor's own defects in materials or workmanship are unallowable.

Documentation required for self-insurance funds when included in a governmental unit's A-87 cost allocation plan include:

- A fund balance sheet.
- A statement showing fund income and fund outlays, including a summary of billings and claims paid by the agency.
- A listing of all non-operating transfers into and out of the fund.
- An explanation of how the level of fund contributions are determined, and the actuarial report.
- A description of procedures used to charge or allocate fund contributions to benefiting activities.
- Reserve levels in excess of claims paid, submitted but not adjudicated, and incurred but not submitted must be identified and explained.

Interest

Costs incurred for interest on borrowed capital or the use of a governmental unit's own funds, however represented, are unallowable except as specifically provided in the following or authorized by federal legislation.

Financing costs (including interest) paid or incurred on or after the first day of the governmental unit's fiscal year that starts on or after September 1, 1995, associated with the otherwise allowable costs of building acquisition, construction, or fabrication, reconstruction or remodeling completed on or after October 1, 1980, is allowable, subject to the conditions below in items one through four. Financing costs (including interest) paid or incurred on or after the above effective date associated with otherwise allowable costs of equipment is allowable also subject to the conditions in items one through four.

1. The financing is provided (from other than tax or user fees sources) by a bona fide third party external to the governmental unit;
2. The assets are used in support of federal programs;
3. Earnings on debt service reserve funds or interest earned on borrowed funds pending payment of the construction or acquisition costs are used to offset the current period's cost or the capitalized interest, as appropriate;
4. Governmental units will negotiate the amount of allowable interest whenever cash payments (interest, depreciation, use allowances, and contributions) exceed the governmental unit's cash payments and other contributions attributable to that portion of real property used for federal programs.

Legal Expenses

The cost of legal expenses required in the administration of grant programs is an allowable A-87 cost. Legal services furnished by the chief legal officer of a local government or his/her staff solely for the purpose of discharging his/her general responsibilities as legal officer are unallowable A-87 costs. Legal expenses for the prosecution of claims against the Federal Government are also unallowable A-87 costs.

Maintenance and Repair

Unless prohibited by law, the cost of utilities, insurance, security, janitorial services, elevator service, upkeep of grounds, necessary maintenance, normal repairs and alterations, and like are allowable to the extent that they:

- Keep property (including federal property, unless otherwise provided for) in an efficient operating condition.
- Do not add to the permanent value of the property or appreciably prolong its intended life.
- Are not otherwise included in rental or other charges for space.

Costs that add to the permanent value of property or appreciably prolong its intended life shall be treated as capital expenditures.

Materials and Supplies

The cost of materials and supplies necessary to carry out the grant programs is an allowable A-87 cost. Purchases made specifically for the grant program should be charged, thereto, at their actual prices after deducting all cash discounts, trade discounts, rebates, and allowances received by the grantee. Withdrawals from general stores or stockrooms should be charged at cost under any recognized method of pricing consistently applied. Incoming transportation charges are a proper part of materials and supplies costs.

Memberships, Subscriptions and Professional Activities

The cost of membership in civic, business, technical and professional organizations may be an allowable A-87 cost. The benefit from the membership must be related to the grant program. The expenditure must be for agency membership. The cost of membership must be reasonably related to the value of the services or benefits received. The expenditure must not be for membership in an organization that devotes a substantial part of its activities to influencing legislation.

The cost of books and subscriptions to civic, business, professional, and technical periodicals is allowable when related to the grant program.

The costs of membership in civic and community, social organizations are allowable as a direct cost with the approval of the federal awarding agency.

The cost of meetings and conferences are allowable when the primary purpose of the meeting is the dissemination of technical information relating to the grant program. Such cost must be consistent with regular practices followed for other activities of the grantee.

Motor Pools

The costs of a service organization that provides automobiles to user grantee agencies at a mileage or fixed rate and/or provides vehicle maintenance, inspection and repair services are allowable A-87 costs.

Payroll Preparation

The cost of preparing payrolls and maintaining necessary related wage records is an allowable A-87 cost.

Personnel Administration

The costs for the recruitment, examination, certification, classification, training, establishment of pay standards, and related activities for grant programs are allowable A-87 costs.

Printing and Reproduction

The costs for printing and reproduction services necessary for grant administration, including but not limited to forms, reports, manuals, and informational literature, are allowable A-87 costs. Publication costs of reports or other media relating to grant program accomplishments or results are allowable when provided for in the grant agreement.

Professional Services Costs

The costs of professional and consultant services rendered by persons or organizations that are members of a particular profession or possess a special skill, whether or not officers or employees of the governmental unit, are allowable, subject to the requirements for legal services when reasonable in relation to the services rendered and when not contingent upon recovery of the costs from the federal government. Retainer fees supported by evidence of bono fide services available or rendered are allowable.

Procurement Service

The costs of procurement service, including solicitation of bids, preparation and award of contracts, and all phases of contract administration in providing goods, facilities and services for grant programs are allowable A-87 costs.

Rearrangements and Alterations

Costs incurred for ordinary and normal rearrangement and alteration of facilities are allowable. Special arrangements and alterations costs incurred specifically for a federal award are allowable with the prior approval of the federal awarding agency.

Reconversion Costs

Costs incurred in the restoration or rehabilitation of the governmental unit's facilities to approximately the same condition existing immediately prior to commencement of federal awards, less costs related to normal wear and tear, are allowable.

Rental Costs

Rental costs are allowable to the extent that the rates are reasonable in light of such factors as: rental costs of comparable property, if any; market conditions in the area; alternatives available; and, the type, life expectancy, condition, and the value of the property leased. Rental costs are subject to the following limitations:

- Rental costs under sale and leaseback arrangements are allowable only up to the amount that would have been allowed had the governmental unit continued to own the property.
- Rental costs under less-than-arms-length leases are allowable only up to the amount that would have been allowed had title to the property vested in the governmental unit. For this purpose, less-than-arms-length leases include, but are not limited to, those where:
  - One party to the lease is able to control or substantially influence the actions of the other.
  - Both parties to the lease are parts of the same governmental unit.
  - The governmental unit creates an authority or similar entity to acquire and lease the facilities to the governmental unit and other parties.
- Rental costs under leases that are required to be treated as capital leases under GAAP are allowable only up to the amount that would have been allowed had the governmental unit purchased the property on the date the lease agreement was executed. This amount would include expenses such as depreciation or use allowances, maintenance, and insurance. The provisions of Financial Accounting Standards Board Statement 13 shall be used to determine whether a lease is a capital lease. Interest costs related to capital leases are allowable to the extent they meet the criteria in the Interest Section.

Taxes

Taxes that a governmental unit is legally required to pay are allowable, except for self-assessed taxes that disproportionately affect federal programs. This provision becomes effective for taxes paid during the governmental unit's fiscal year that begins on or after January 1, 1998, and applies thereafter.

Gasoline taxes, motor vehicle fees, and other taxes that are, in effect, user fees for benefits provided to the federal government are allowable.

Training and Education

The cost of in-service training customarily provided for employee development, which benefits grant programs is allowable. Out of service training involving extended periods of time are allowable A-87 costs only when specifically authorized by the grantor agency.

Transportation

The costs incurred for freight, cartage, express, postage and other transportation costs relating either to goods purchased, delivered, or moved from one location to another are allowable A-87 costs.

Travel

Travel costs for expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business incident to a grant program are allowable A-87 costs. Such costs may be charged on an actual basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two. The method used, however, must be applied to an entire trip. The results in charges must be consistent with those normally allowed in like circumstances to non-federally sponsored activities. The difference in cost between first class air accommodations and less than first class air accommodations is unallowable except when less than first class air accommodations are not reasonably available. Travel costs of officials when specifically related to grant programs, are allowable with the prior approval of a grantor agency.

A-87 Costs Allowable with Approval of Grantor Agency

The following types of costs are allowable with the approval of the grantor federal agency.

Automatic Data Processing

The cost of data processing services to grant programs is an allowable A-87 cost. This cost may include rental of equipment or depreciation on grantee owned equipment. The acquisition of equipment, whether by outright purchase, rental purchase agreement or other method of purchase, is allowable only upon specific prior approval of the grantor federal agency. Refer to the paragraphs on equipment and other capital expenditures in the section on allowable costs with federal grantor approval.

Management Studies

The cost of management studies to improve the effectiveness and efficiency of grant management for ongoing programs is allowable when the study is performed by the grantee agency. The costs of studies performed by agencies other than the grantee department or outside consultations are allowable only when authorized by the federal grantor agency.

Pre-award Costs

Pre-award costs are those incurred prior to the effective date of the award directly pursuant to the negotiation and in anticipation of the award where such costs are allowable only to the extent that they would have been allowable if incurred after the date of the award and only with written approval of the awarding agency.

Proposal Costs

Costs of preparing proposals for potential federal awards are allowable. Proposal costs should normally be treated as indirect costs and should be allocated to all activities of the governmental unit utilizing the cost allocation plan and indirect cost rate proposal. However, proposal costs may be charged directly to federal awards with the prior approval of the federal awarding agency.

UNALLOWABLE A-87 COSTS

Bad Debts

Any losses arising from uncollectible accounts and other claims, and related costs, are unallowable unless provided for in federal program award regulations.

Contingencies

Contributions to a contingency reserve or any similar provision for events the occurrence of which cannot be foretold with certainty as to time, or intensity, or with an assurance of their happening, are unallowable. The term "contingency reserve" excludes self-insurance reserves, pension plan reserves, and post-retirement health and other benefit reserves computed using acceptable actuarial cost methods.

Contributions and Donations

Contributions and donations, including cash, property, and services, by governmental units to others, regardless of the recipient, are unallowable.

Donated Services

Donated or volunteer services may be furnished to a governmental unit by professional and technical personnel, consultants, and other skilled and unskilled labor. The value of these services is not reimbursable either as a direct or indirect cost. However, the value of donated services may be used to meet cost sharing or matching requirements in accordance with the provisions of the Common Rule. (Common Rule means the "Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments; Final Rule.")

The value of donated services utilized in the performance of a direct cost activity shall, when material in amount, be considered in the determination of the governmental unit's indirect costs or rate(s) and, accordingly shall be allocated a proportionate share of applicable indirect costs.

To the extent feasible, donated services will be supported by the same methods used by the governmental unit to support the allocability of regular personnel services.

Entertainment

The costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable.

Fines and Penalties

Fines, penalties, damages, and other settlements resulting from violations (or alleged violations) of, or failure of the governmental unit to comply with, federal, state, local, or Indian tribal laws and regulations are unallowable except when incurred as a result of compliance with specific provisions of the federal award or written instructions by the awarding agency authorizing in advance such payments.

Mayor or Legislative Expenses

The salaries and expenses of the mayor or local legislature or similar local governmental bodies such as the city supervisors, city councils, school boards, etc., whether incurred for purposes of legislation or executive direction are considered a cost of general local government and are unallowable A-87 costs.

Costs of the judiciary branch of a local government are unallowable.

The costs of prosecutorial activities are unallowable costs unless treated as a direct cost to a specific program when authorized by program regulations (however, this does not preclude the allowability of other legal activities of the Attorney General).

The costs of other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost in program regulations are unallowable.

Lobbying

The cost of certain influencing activities associated with obtaining grants, contracts, cooperative agreements, or loans are an unallowable cost.

Costs of membership in organizations substantially engaged in lobbying are unallowable.

Under-Recovery of Costs under Grant Agreements

Any excess of cost over the federal contribution under one grant agreement is unallowable under other grant agreements.

COST ALLOCATION PLAN

The foundation of the cost distribution process is the Central Service Cost Allocation Plan. The plan documents, identifies, accumulates and logically distributes the allowable indirect costs of services provided by a local government on a centralized basis to its departments/agencies. This plan is required to support the distribution of any indirect (joint) costs related to the federal grant programs.

The cost allocation plan should describe the methodology the city uses to pool indirect costs and to equitably distribute costs to the cost objectives served. The plan should identify each of the city agencies/departments with costs included in the A-87 cost pools. The plan, to the extent feasible, should be presented in a single document and contain at a minimum the following information:

- The nature of the services provided and their relevance to the federally sponsored programs.
- The items of expense to be included in the cost allocation plan.

- The method to be used in distributing costs.
- The identification of the local government agencies rendering the service and receiving the service.
- Estimates of the annual costs to be allocated to the local social services department and other City agencies.

The cost allocation plan is not under the direct control of the local social service district. The local finance officer (i.e., City Budget Officer, Treasurer, and Comptroller) is responsible for the development and approval of the cost allocation plan and the allocation of the City-wide indirect A-87 costs to the local agencies/departments.

The following should be considered when preparing an A-87 Central Service Cost Allocation Plan:

- The plan should never be used for more than one year.
- The plan should be completed early in the City fiscal year utilizing the prior year plan as a guide.
- All costs included in the plan should be supported by formal accounting records which will substantiate the propriety of eventual charges.
- The local social service district should submit a copy of the plans each year to:

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

Local districts should retain A-87 cost allocation plans at the local government level for audit by a designated federal agency, except in those cases where that agency requests that cost allocation plans be submitted to it for negotiation and approval. The federal Department of Health and Human Services, in consultation with other federal agencies concerned, is responsible for developing and issuing the instructions for use by grantees in the preparation of cost allocation plans. Detailed policies and procedures for preparing an indirect cost plan are contained in Office of Management and Budget Circular A-87. The federal agency with the predominant interest in the work of the grantee department will be responsible for the necessary negotiation, approval and audit of the indirect cost plan. A list of cognizant federal agencies assigned responsibility for negotiation, approval and audit of cost allocation plans at the local government level is maintained by the Office of Management and Budget.

During an audit of the A-87 cost allocation plan the federal government will determine whether the central services provided are necessary in the conduct of federal programs and if the central services costs are reasonable and have been distributed on a fair basis to all benefiting local government activities. A determination will be made as to whether the costs claimed conform to Circular A-87 provisions.

CLAIMING REIMBURSEMENT FOR A-87 COSTS

The A-87 rate for the City fiscal year is calculated by the NYC Office of Management and Budget. This office negotiates the rate with the federal government. The rate is calculated based on a projection of expenditures for the fiscal year and includes a roll forward adjustment to actual A-87 costs for a prior year period. A two-year roll forward adjustment lag exists. For City Fiscal Year 2002, the roll forward adjustment will result in City Fiscal Year 2000 A-87 amounts being claimed at actual expenditures.

In claiming A-87 costs, the local social service district uses cost estimates prorated over a 12 month period and claims the prorated amount each month on the "D" series schedules (D, D1-D8, D10 and D17) and the RF17 for Other Reimbursable Programs effective with October 2011 claims.

A-87 costs are claimed on the Schedule D in the F40 overall overhead function. These costs are then allocated to F30 and the DSS functions (F1-F8, F10, F11, F17, and F20) by multiplying the monthly DSS A-87 costs by the proportions of staff assigned to each function divided by staff assigned to the total of the functions (except F40). Amounts allocated to F20 are further allocated to the DSS functions (F1-F8, F10, F11, and F17) by the proportions of staff assigned to each function (F1-F8, F10, F11, and F17) divided by staff assigned to the total of these functions. This procedure is used in the absence of prior written approval for an alternate process.

The advantage of submitting claims based on estimates with a roll forward adjustment to actual costs is that "cash flow" is relatively constant during the year. The disadvantage of estimated costs is if the cost proposal estimates are inaccurate a potentially substantial annual adjustment could be necessary. The advantage of the cost method is that no adjustment to actual costs is required at year-end.

Reimbursement of A-87 costs will be honored by the state on the condition that the district has filed Form LDSS-2346 certifying the preparation of an A-87 cost allocation plan. Loss of federal reimbursement will result if the costs claimed are not based upon a cost allocation plan or indirect cost proposal prepared and certified by an authorized local government official.

Alternate Procedures

Districts may consider alternate allocation procedures if staff percentages do not produce an equitable distribution of A-87 costs. The district must submit a written request for prior approval of alternate procedures to:

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

Complete justification for the change must accompany the request. If the alternate method is approved, this method must be applied on a consistent basis.

Annual Certification Requirements

The LDSS-2346, Section 2, "Certification of Indirect Cost Proposal by a Local Governmental Official" is used to certify the information contained in the A-87 cost allocation plan is correct and prepared in accordance with the policies and procedures contained in OMB Circular A-87. Section 2 also certifies that procedures were used to prevent costs from being allocated to federal programs as indirect costs that have already been treated as direct program costs. This section also certifies that consistent treatment is accorded similar costs for all programs in the department/agency, regardless of the source of funds and that costs have not been treated as indirect costs of federal programs inconsistent with statutory restrictions governing those programs. This section establishes that all costs are allowable, and that there is a beneficial relationship between the allocated costs and the federal programs charged.

Instructions for completing Section 1 of this form are found in Chapter 4 of this manual.

The completion of the LDSS-2346, Section 2, is a requirement and no other form, old version or substitute statement, may be used.

The Annual Certification, Section 2, allows for the possibility of two different years being involved in the indirect cost proposal (the year of actual costs and the year costs are being estimated for, based on the actual costs). After entering the dates in Section 2, this section should be signed, dated and submitted to the Bureau of Financial Services. This section of the annual certification must be signed by an individual at a level no lower than the chief financial officer of the governmental unit that submits the proposal. The District and year box in the top right corner of the form must also be completed. The same year should appear in the year box, the date box, and the signature line. A County Official, other than a local Department of Social Services official, must complete the certification at the bottom of this form. Typically, this would be an official in the City Treasurer's Office, City Budget's Office, or the City Comptroller's Office. A copy of the LDSS-2346 appears on the next page.

LDSS-2346 (Rev. 9/04)

COST ALLOCATION-ANNUAL CERTIFICATION

NEW YORK STATE OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE

DISTRICT
YEAR

SECTION I - **CERTIFICATION OF ANNUAL REVIEW OF FUNCTIONAL ASSIGNMENTS OF STAFF**

I hereby certify that a complete review of the functional assignment of individuals within the Department has been completed within the last 30 days, that the functional assignments are accurate, and that a mechanism is in place to accurately update on an on-going basis the functional assignment of individuals.

CERTIFYING SOCIAL SERVICES OFFICIAL'S SIGNATURE	TITLE	DATE
x		

SECTION II - **CERTIFICATION OF INDIRECT COST PROPOSAL BY A LOCAL GOVERNMENT OFFICIAL**

I hereby certify that the information contained in our A-87 cost proposal is correct and was prepared in accordance with the policies and procedures contained in OMB Circular A-87. The information in this cost proposal is based on the actual costs for fiscal year ended _____and is to be used to claim estimated costs for the year ending _____. I further certify that procedures were utilized (a) to prevent costs from being allocated to Federal programs as indirect costs that have already been treated as direct program costs, (b) to assure that consistent treatment was accorded similar cost, for all programs in the Department/Agency, regardless of source of funds and (c) to assure that costs have not been treated as indirect costs of Federal program inconsistent with statutory restrictions governing those programs.

CERTIFYING LOCAL GOVERNMENT OFFICIAL 'S SIGNATURE	TITLE	DATE
x		

Time Frames Involving The Cost Allocation Plans and the Annual Certificate

There are time frames for submitting annual certifications (Section 2 of the LDSS-2346) using the estimated/roll forward method. New York City has chosen to allocate A-87 costs based on the two-year time lag. For example, the 2003 estimated A-87 costs composed of the adjustment to finalize 2001 claims, and a projection of A-87 costs for the 2003 City Fiscal Year (CFY). The A-87 certification is due by the end of the first quarter of the new city fiscal year.

No claim for reimbursement of A-87 costs will be honored by the state until the district has filed Form LDSS-2346, Section II, certifying the preparation of an A-87 cost proposal. The certification must be dated prior to the close of the district's fiscal year. This form is a required form and no other form, old version or substitute statement, may be used.

Chapter 7: Reporting Salary, Non-Salary, and A-87 Costs

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INTRODUCTION

This chapter will provide instructions for the reporting of non-salary costs on the LDSS-923 "Cost Allocation Schedule of Payments Administrative Expenses Other Than Salaries," and supporting schedules. This chapter will also provide instructions for the claiming of salary and fringe benefits, non-salary, and A-87 costs on the Schedule D "Administrative Expenses, Allocation and Distribution by Function and Program (LDSS-2347)."

Reporting of General Services (F2) Costs as Program or Administrative under TANF Rules

Because the State uses TANF funds through the EAF category to help fund the General Services (F2) program area, certain activities under the services programs must be classified as either program costs or administrative costs according to the federal definition. The final TANF federal regulations have set a 15% spending limitation on administrative costs. These regulations define program and administrative costs as follows:

Program costs are the direct costs of providing program services, including salaries and fringe benefit costs for staff providing program services as well as the costs associated with providing these services (e.g., supplies, equipment, travel, postage, utilities, rental costs, and maintenance). The costs of the following activities are all program costs under the TANF definition: providing diversion benefits and services, providing program information to clients, performing screening and assessments, developing of employability plans, providing work activities, providing post-employment services, providing work supports, and performing case management services. Also included as program costs are those contracts devoted entirely to these program activities.

Administrative costs are the costs of the following activities: performing activities related to eligibility determinations; preparing program plans, budgets, and schedules; monitoring programs and projects; performing fraud and abuse activities; performing procurement activities; providing public relations; performing accounting, legal, payroll and personnel activities; providing management of property; preparing reports and other documents. Administrative costs under TANF rules include the salaries and fringe benefits of staff performing these activities, the costs associated with providing these activities (e.g., supplies, equipment, travel, postage, utilities, rental costs, and maintenance), all indirect and overhead costs, and those contracts devoted entirely to these activities.In addition management information systems not related to the tracking and monitoring of TANF requirements (e.g., for personnel and payroll system) are also considered to be administrative costs.

Because the State uses TANF funds through the EAF category to help fund the General Services (F2) program area, certain activities under the services programs must be classified as either program costs or administrative costs according to the federal definition. To properly report and claim these costs, the Schedules LDSS-923 and LDSS-2347 (Schedule D) have column 2 "General Services" divided into two columns labeled as "General Services Program Costs F2" and "General Services Administrative Costs F2.A."

The local districts should code their services staff whose work activities are considered programmatic under the TANF rules as F2 function costs. The salaries and fringe benefit costs should be reported in column 2 as "General Services Program Costs F2" of the Schedule D (LDSS-2347). The associated non-salary costs (supplies, equipment, travel, postage, utilities, rental costs, and maintenance) and contracts

devoted entirely to program activities should be reported in column 2 as "General Services Program Costs F2" of the Schedule LDSS-923. All other services staff not meeting the TANF definition of program activities should be coded as F2.A function costs. The salary, fringe benefits, and non-salary costs should be reported in column 3 "General Services Administrative Costs F2.A" of the Schedule D or the Schedule LDSS-923 as appropriate. Those local districts that have staff devoted full time to providing services to American Indians (coded F 2.1) should report the salary, fringe benefits, and non-salary costs of these staff between the F2 and F2.A functions in accordance with these instructions. Generally the local districts would find that those services staff with client caseloads would be coded as F2 and the remaining staff would be coded as F2.A

INSTRUCTIONS FOR COMPLETING THE DETAIL LDSS-923, -923A, -923B, AND THEIR RELATED SUMMARIES

All monthly non-salary administrative expenditures must be coded to one of the identified functions as described in Chapter 3 and one of the object of expense codes as described in Chapter 5. Non-salary expenditures should be individually listed on the LDSS-923 and may also be listed on one of the following non-salary claiming forms depending on the non-salary expense:

LDSS-923A "Schedule of Payments for Administrative Expenses Other than Salaries, Title IV-D Child Support and SCU Costs."

LDSS-923B "Schedule of Payments for Administrative Expenses Other than Salaries for Other Reimbursable Programs."

Instructions For LDSS-923 "Schedule Of Payments For Administrative Expenses Other Than Salaries" (Detail)

The LDSS-923 "Schedule Of Payments For Administrative Expenses Other Than Salaries" (detail version) is completed monthly by all districts other than NYC. The form lists by check number or voucher number all individual non-salary (Administration Other Than Personal Service) expenditures by the object of expense code and function. For example, all expenditures falling within object of expense code 10-"Reserved Accommodations" are listed first.

All adjustments such as cancellations and refunds for non-salary expenditures should be entered on the LDSS-923 detail, also by object of expense and function.

Each column for each object of expense code should be sub-totaled. These subtotals, except for function F30, are transferred to the LDSS-923 Summary which is described later. For reporting F30 costs, refer to Chapter 27. The detail LDSS-923 is not submitted to the State, but should be retained in the local agency files for audit purposes to support the administrative claim.

At the top of the form, the following information needs to be completed:

District

Enter the District Name.

Month

Enter the effective month for which payments are claimed.

Column Instructions

Check or Voucher Number

Enter the payment check number or the voucher number of the non-salary payment.

Date

Enter the date of the payment or voucher.

Name of Payee

Enter the name of the payee for the payment being listed.

Object of Expense

Enter the object of expense code for the listed payment (in proper order).

Column T Total

Enter the total amount of the non-salary expenditures for each object of expense item.

Columns 1-16

Identify the non-salary expenditure amounts to the proper function(s).

Line Instructions

List each non-salary payment by object of expense, and report the cost under both the Total column (column T) and the proper function(s) F1 through F8, F10, F11, F16, F17, F20, F30, or F40). Sub-total each object of expense group for columns 1 through 16 and enter the total for each line in column T.

Beginning with October 2011 claims, HEAP is no longer reported with Other Reimbursable Programs in function F17. The LDSS-923 has an additional column to separately identify HEAP as function F11.

LDSS-923 (rev. 10/11)

COST ALLOCATION
SCHEDULE OF PAYMENTS
ADMINISTRATIVE EXPENSES OTHER THAN SALARIES
New York State Office of Temporary and Disability Assistance

MONTH	LEAVE BLANK			
	Area	Dist	Month	Year

DISTRICT				DISTRIBUTION BY FUNCTION																
						GENERAL SERVICES			MEDICAL ASSISTANCE											
CHECK OR VOUCHER NO.	DATE	NAME OF PAYEE	OBJ OF EXP	TOTAL	ELIGIBILITY INCOME MAINTENANCE F1	SERVICES PROGRAM F2	SERVICES ADMINISTRATIVE F2A	EMPLOYMENT PROGRAMS F3	ELIG/DET/ AUTH/ PAYMENTS F4	POLICY PLANNING/ ADMINISTRATION F5	TRAINING F6	FOOD STAMPS ALL COSTS F7	CHILD SUPPORT ACTIVITIES TITLE IV-D F8	FRAUD & ABUSE F10	HEAP F11	WELFARE MANAGEMENT SYSTEM F16	OTHER REIMBURSABLE PROGRAMS F17	DSS ADMINISTRATIVE OVERHEAD F20	NON-ADMINISTRATION LOCAL PROGRAMS F30	OVERHEAD OVERALL F40
				T	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			TOTALS																	

Administration Other Than Personal Service (AOTPS) Costs on Worksheets - For New York City

As noted in Chapter 5, the Citywide Integrated Financial Management System (IFMS) maintains records such as requisitions, vouchers, cash receipts, and other source documents (purchase orders, contracts). These records are coded by function, sub-function, reporting category, and object of expense. The Financial Management System (FMS), a sub-system of IFMS, prepares various expense reports from IFMS non-salary data.These reports are used by NYC to generate worksheets equivalent to the detail LDSS-923's.

Cost Allocation Schedule of Payments for Administrative Expenses Other Than Salaries Worksheet

An important FMS report used for the claiming of non-salary costs is the "Summary of Administrative Costs Other Than Personal Services Expenses by State Code." This report summarizes most of the non-salary expenditures by object of expense and function. The report also identifies amounts that must be manually reviewed to determine object of expense and function. Amounts in this report, without identifying functions and object of expense codes, are reviewed and identified.

All key information determined from the summary report and manual review is posted on a "Cost Allocation Schedule of Payments for Administrative Expenses Other Than Salaries Worksheet" which is prepared for each function. Some non-salary costs are also included with program costs (for example, medical transportation) on the FMS "Detailed Program Other than Personal Service (POTPS) Report of Claimable Expenditures by Category and Sub-Category." The non-salary amounts are identified and also reported on the applicable "Cost Allocation Schedule of Payments for Administrative Expenses Other Than Salaries Worksheet."

Totals for each function, sub-function, and object of expense are reported on the applicable "Cost Allocation Schedule of Payments for Administrative Expenses Other Than Salaries Worksheet." The preparer of the "Cost Allocation Schedule of Payments for Administrative Expenses Other Than Salaries Worksheet(s)" should determine that all reported amounts are being claimed. This may entail a reconciliation between amounts reported on the worksheets and amounts reported on the above noted FMS reports.

There should be a reconciliation between the totals reported on the FMS "Summary of Administrative Costs Other Than Personal Services Expenses by State Code" with totals from the FMS "Agency Listing of AOTPS Expense" and the FMS "Agency Listing of AOTPS Expense by Functional Category." The latter two reports list the detailed transactions that make up each category amount reported on the "Summary of Administrative Costs Other Than Personal Services Expenses by State Code." The "Agency Listing of AOTPS Expense by Functional Category" report also lists voucher identification numbers for each transaction.

A reconciliation should also be made between FMS detail and summary reports and the IFMS reports entitled "Monthly Transaction Listing of OTPS Commitments and Expenditures by Budget Code and Object" and the "Monthly Summary of OTPS Commitments and Expenditures." The reconciliation assures that all IFMS non-salary expenditures are identified by FMS and reported for claiming. Discrepancies should be reported to the Financial Management Information Services Agency (FISA), which manages IFMS. All FMS and IFMS reports should be available for audit.

After all applicable "Cost Allocation Schedule of Payments for Administrative Expenses Other Than Salaries Worksheet(s)" are completed, a second non-salary administrative worksheet is prepared to account for manual adjustments of non-salary amounts. All non-salary amounts appearing on the "Cost Allocation Schedule of Payments for Administrative Expenses Other Than Salaries Worksheet(s)" are listed by function on the second non-salary administrative worksheet. Adjustments to proper functions and sub-functions are made on this worksheet as recommended by agency personnel in adjustment memorandums. Net amounts allocated to each sub-function and function are listed in the final column of this worksheet. The worksheet does not report amounts by object of expense.

Final worksheets are prepared by function, to identify total non-salary administrative expenditures (from all sources, including adjustments) by object of expense code and function. These worksheets are used by NYC in place of the detail LDSS-923's that all districts other than NYC use to complete the claim schedules. NYC uses the above worksheets to complete the following reports:

- LDSS-923 Summary "Schedule Of Payments for Administrative Expenses Other Than Salaries,"
- LDSS-923A Summary "Schedule Of Payments for Administrative Expenses Other Than Salaries, Title IV-D Child Support Activities and Collection Unit Costs," and the
- LDSS-923B Summary "Schedule Of Payments for Administrative Expenses Other than Salaries for Other Reimbursable Programs."

Instructions For LDSS-923 "Schedule Of Payments For Administrative Expenses Other Than Salaries" (Summary)

The LDSS-923 Summary is completed monthly to summarize net non-salary expenditures for each object of expense and functional category. The totals for each object of expense and function entered on the LDSS-923 Summary are taken from the detail LDSS-923 sheets or the final AOTPS worksheets. Column totals from the LDSS-923 Summary are transferred to Form LDSS-2347 "Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program."

The LDSS-923 Summary is part of the Automated Claiming System (ACS) RF-2A claim package electronically submitted to the State each month.

At the top of the form, the following information must be completed:

District

Enter the district name.

Month

Enter the effective month of the claim.

Column Instructions

Check or Voucher Number

Leave blank.

Date

Leave blank.

Name of Payee

Leave blank.

Object of Expense

Enter the object of expense code to be summarized.

Column T

Enter for each object of expense, the total of the entries across the function columns.

Columns 1 - 16

From the LDSS-923 detail or the final AOTPS worksheets, enter the summary totals for each object of expense code to functions in the appropriate column.

Line Instructions

Lists

The summary totals for each column are listed in order by object of expense.

Total Line

Enter the total amounts of all object of expense codes for each column. The totals for each function on the LDSS-923 Summary should match the totals for each function on the LDSS-923 Detail or the final AOTPS worksheets. The LDSS-923 Summary totals are then entered on the Schedule D, line 15, in the respective columns.

LDSS-923 (rev 10/11)

COST ALLOCATION
SCHEDULE OF PAYMENTS
ADMINISTRATIVE EXPENSES OTHER THAN SALARIES

DISTRICT	MONTH

	DISTRIBUTION BY FUNCTION SUMMARY																
			GENERAL SERVICES			MEDICAL ASSISTANCE											
OBJECT OF EXPENSE	TOTAL	ELIGIBILITY INCOME MAINTENANCE F1	SERVICES PROGRAM F2	SERVICES ADMINISTRATIVE F2A	EMPLOYMENT PROGRAMS F3	ELIG/DET/ AUTH/ PAYMENTS F4	POLICY PLANNING/ ADMINISTRATION F5	TRAINING F6	FOOD STAMPS ALL COSTS F7	CHILD SUPPORT ACTIVITIES/ TITLE IV-D F8	FRAUD AND ABUSE F10	HEAP F11	WELFARE MANAGEMENT SYSTEM F16	OTHER REIMBURSABLE PROGRAMS F17	DSS ADMINISTRATIVE OVERHEAD F20	NON-ADMINISTRATION LOCAL PROGRAMS F30	OVERALL OVERHEAD F40
	(T)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
10																	
10.1																	
10.2																	
10.3																	
11																	
12																	
13																	
14																	
14.1																	
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19.3																	
19.4																	
19.5																	
19.6																	
19.7																	
20																	
21																	
22																	
22.1																	
23																	
29																	
30																	
31.1																	
31.2																	
31.3																	
32.1																	
32.2																	
32.3																	
33.1																	
33.2																	
33.3																	
35																	
36																	
37																	
TOTALS																	

Instructions for LDSS-923A "Schedule of Payments for Administrative Expenses Other than Salaries, Title IV-D Child Support and SCU Costs" (Detail)

The LDSS-923A detail is completed monthly by all districts other than NYC. It is a listing of non-salary administrative expenditures for the Title IV-D Child Support Activities and Support Collection Unit, Function F8. Each non-salary expense entered on the LDSS-923A detail should be listed by object of expense code under the appropriate F8 sub-function(s).

Administrative expenditures incurred through Cooperative Agreements, Purchase of Services Agreements with other Governmental Units, and Purchase of Services with Private Agencies should be transferred to the LDSS-923A detail for each contractual agreement. Object of Expense Codes 31.1 31.2, 31.3, 32.1, 32.2, 32.3, 33.1, 33.2, and 33.3 should be used to designate these costs.

Cooperative Agreements require prior approval from the Department of Family Assistance before being claimed for reimbursement (see Chapter 5 for procedures concerning cooperative agreements in general and see Chapter 15 for Child Support cooperative agreements).

All adjustments, such as cancellations and refunds (see Chapter 15 for special requirements for the separate reporting of cancellations and refunds for Laboratory Paternity Determination Costs- object of expense code 18.2), for non-salary expenditures should also be individually entered on the form by object of expense.

A sub-total must be calculated for each column for each object of expense. These totals are then transferred to the LDSS-923A Summary. The detail LDSS-923A is not submitted to the State, but must be retained in the local agency files for audit purposes.

At the top of the form, the following information must be completed:

District

Enter the district name.

Month

Enter the effective month of the claim.

Column Instructions

Check or Voucher Number

Enter the payment check number or voucher number of each non-salary expenditure.

Date

Enter the date of the check or voucher.

Name of Payee

Enter the name of the payee.

Object of Expense

Enter the appropriate object of expense.

Total Column

Enter on each line the sum of the amounts of the expenditures entered under the various sub-functions.

Columns 2-9 (F8.1-F8.5)

Report under these columns non-salary expenditures by the proper F8 sub-function. The description of each sub-function can be found in Chapter 3.

Line Instructions

List on a separate line each non-salary expense by object of expense. Each cost should be reported under the proper sub-function (F8.1, F8.1a, F8.2, F8.2a, F8.3, F8.4, F8.5, F8.5a). Sub-totals should be computed for each object of expense code under the Total Column and Columns 2 through 9. These sub-totals should be transferred to the LDSS-923A Summary.

Totals

Enter on this line the cumulative totals for each column of the LDSS-923A detail.

LDSS-923A (rev. 10/06)

COST ALLOCATION
SCHEDULE OF PAYMENTS
ADMINISTRATIVE EXPENSES OTHER THAN SALARIES
TITLE IV-D, CHILD SUPPORT ACTIVITIES AND COLLECTION UNIT COSTS
New York State Office of Temporary and Disability Assistance

MONTH

DISTRICT

CHECK OR VOUCHER NUMBER	DATE	NAME OF PAYEE	OBJECT OF EXPENSE	TOTAL (1)	DISTRIBUTION BY ACTIVITY: ADMINISTRATION IV-D F8.1 (2)	ADMINISTRATION SCU F8.1A (3)	COLLECTIONS AND DISTRIBUTIONS IV-D F8.2 (4)	COLLECTIONS AND DISTRIBUTIONS SCU F8.2A (5)	LOCATION OF ABSENT PARENT IV-D F8.3 (6)	ESTABLISHMENT OF PATERNITY IV-D F8.4 (7)	ESTABLISHMENT OF SUPPORT OBLIG AND ENFORCEMENT COLLECTION IV-D F8.5 (8)	ESTABLISHMENT OF SUPPORT OBLIG AND ENFORCEMENT COLLECTION SCU F8.5A (9)
			TOTALS									

Instructions for LDSS-923A "Schedule of Payments for Administrative Expenses Other than Salaries, Title IV-D Child Support and SCU Costs" (Summary)

This report is completed monthly and summarizes F8 coded non-salary expenditures by object of expense and child support activity. The F8 totals are transferred from the LDSS-923 Summary, column 8. The LDSS-923A Summary is part of the Automated Claiming system (ACS) RF-2A claim package electronically submitted to the State each month.

At the top of the form, the following information is entered:

District

Enter the district name.

Month

Enter the effective month of the claim.

Column Instructions

Check or Voucher Number

Leave blank.

Date

Leave blank.

Name of Payee

Leave blank.

Object of Expense

Enter the object of expense codes to be reported.

Column 1 Total

Enter the total F8 amounts reported for each object of expense from the LDSS-923 Summary.

Columns 2-9

Obtain F8 time study percentages used to complete the Schedule D-8, Section 2, line 3 distribution. Apply these percentages to the Column 1 total F8 amounts reported for each object of expense. Distribute the results for each object of expense to the proper F8 sub-function.

Line Instructions

List

Summary totals for each object of expense code are listed in order by object of expense.

Total Line

Sum up the entries in each column, and enter the total for each column on this line.

LDSS-923-A (REV. 10/06)

COST ALLOCATION
SCHEDULE OF PAYMENTS FOR ADMINISTRATIVE EXPENSES
OTHER THAN SALARIES
TITLE IVD, CHILD SUPPORT ACTIVITIES AND COLLECTIONS UNIT COSTS

DISTRICT

MONTH

				DISTRIBUTION BY ACTIVITY								
					Administration		Collections and Distributions		Location of Absent Parent	Establishment of Paternity	Establishment of Support Obligations and Enforcement Collection	
CHECK OR VOUCHER NUMBER	DATE	NAME OF PAYEE	OBJECT OF EXPENSE	TOTAL (1)	IV-D F8.1 (2)	SCU F8.1A (3)	IV-D F8.2 (4)	SCU F8.2A (5)	IV-D F8.3 (6)	IV-D F8.4 (7)	IV-D F8.5 (8)	SCU F8.FA (9)
			11									
			12									
			13									
			14									
			14.1									
			15									
			15.1									
			16									
			18.2									
			19									
			21									
			22									
			22.1									
			23									
			29									
			30									
			31.1									
			31.2									
			31.3									
			32.1									
			32.2									
			32.3									
			33.1									
			33.2									
			33.3									
			TOTALS									

Instructions for LDSS-923B "Schedule of Payments for Administrative Expenses Other than Salaries for Other Reimbursable Programs" (Detail)

Those districts other than NYC with expenditures allocated to any activity listed under function F17 "Other Reimbursable Programs" must complete an LDSS-923B "Schedule of Payments for Administrative Expenses Other than Salaries for Other Reimbursable Programs" (detail version).

Assign F17 sub-codes (such as F17.1, F17.2, F17.3, F17.4, etc., as needed) to program or project administrative expenses that are being reported in the F17 function as directed by the Office of Temporary and Disability Assistance.

Each non-salary payment should be listed on the LDSS-923B detail by object of expense code for each F17 sub-function. A sub-total must be calculated for each object of expense code for each column containing expenditures. These sub-totals are then transferred to the LDSS-923B (Summary).

Form LDSS-923B (Detail) is not submitted to the State, but should be retained in the local agency files for audit purposes to support the administrative claim.

At the top of the form, the following information must be completed:

District

Enter the district name.

Month

Enter the month of the claim.

Column Instructions

Check or Voucher Number

Enter the payment check number or the voucher number of the non-salary expenditure.

Date

Enter the date of the payment or voucher.

Name of Payee

Enter the name of the vendor payee.

Object of Expense

Enter the object of expense code.

Column T Total

Enter the total amount of non-salary expenditures.

Columns 1-99 (as needed)

Assign F17 sub-codes (F17.1, F17.2, F17.3, F17.4, etc.) to each column to designate each separate program or project. A separate column should be used for each separate program or special project for which expenditures were made.

Through September 2011 claims, Column 1 should be used for expenditures made under the current year's HEAP grant. Column 2 should be used to identify expenditures under the previous year's HEAP grant.

Effective with October 2011 claims, HEAP is no longer reported with Other Reimbursable Programs (F17). It is separately identified on the LDSS-923 as HEAP (F11).

Line Instructions

Assign F17 sub-codes (such as F17.1, F17.2, F17.3, F17.4, etc.) to programs or projects whose administrative expenses are being claimed in the F17 function as directed by the Office of Temporary and Disability Assistance. List non-salary costs of each program or project by object of expense and distribute costs to the proper columns (1 through 99, as needed).

Totals

Enter on this line the cumulative totals for each column of the LDSS-923B.

LDSS-923B (rev. 10/11)

COST ALLOCATION
SCHEDULE OF PAYMENTS
ADMINISTRATIVE EXPENSES OTHER THAN SALARIES
OTHER REIMBURSABLE PROGRAMS
New York State Office of Temporary and Disability Assistance

MONTH	LEAVE BLANK		
	Area	Dist.	Month	Year

DISTRICT

CHECK OR VOUCHER NUMBER	DATE	NAME OF PAYEE	OBJECT OF EXPENSE	TOTAL (T)	DISTRIBUTION BY PROGRAM											
					(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
TOTALS																

Instructions for LDSS-923B "Schedule of Payments for Administrative Expenses Other than Salaries for Other Reimbursable Programs" (Summary)

An LDSS-923B Summary is prepared monthly to summarize the net non-salary expenditures by F17 sub-function and object of expense. These totals are transferred to the LDSS-923 Summary, column F17.

For claims through September 2011, the LDSS-923B Summary is not submitted to the State, but should be kept on file (for audit purposes) along with a copy of the LDSS-3274 "Schedule D-17 Distribution of Allocated Costs to Other Reimbursable Programs."

Beginning with October 2011 claims, the LDSS-923B (Summary) is part of the Automated Claiming System (ACS) RF-17 claim package electronically submitted to the State each month. The LDSS-3274 "Schedule D-17 Distribution of Allocated Costs to Other Reimbursable Programs" is replaced with the RF-17 claim package. Refer to Chapter 18 for further description of the F17 function.

At the top of the form, the following information must be completed and entered:

District

Enter the district name.

Month

Enter the month of the claim.

Column Instructions

Check or Voucher Number

Leave blank.

Date

Leave blank.

Name of Payee

Leave blank.

Object of Expense

Leave blank.

Column T Total

Enter the total amount of expenditures reported on each line. These totals should equal the line totals from the LDSS-923 Summary.

Enter the total amount of F17 non-salary expenditures reported for each object of expense.

Columns 1-99 (as needed)

From the LDSS-923B detail, enter the summary totals for each object of expense. Assign F17 sub-function codes (such as F17.1, F17.2, F17.3, F17.4, etc.) for each program as needed. A separate column should be completed to report expenditures for each separate special project for which expenditures were made.

For claims through September 2011, Column 1 should be completed for expenditures made under the current year's HEAP grant. Column 2 should be completed to identify expenditures made under the previous year's HEAP grant.

Beginning with October 2011 claims, the 923B (Summary) is in the RF-17 claim package. HEAP is no longer reported with Other Reimbursable Programs. Separate columns are completed to report the expenditures for each special project as identified by the individual column headings on the 923B. Administration and program expenditures are reported separately using the 923B Administration and 923B Program schedules.

Line Instructions

List

The summary totals for each object of expense code are listed in order by object of expense.

Total Line

Enter the total amount of all object of expense codes for each column.

LDSS - 923B Page 1 of 2 (rev.10/11)

LDSS-923B Summary - Administrative

SCHEDULE OF PAYMENTS FOR EXPENSES OTHER THAN SALARIES FOR OTHER REIMBURSABLE PROGRAMS

DISTRICT	MONTH

OBJECT OF EXPENSE CODE	TOTAL (T)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
10													
10.1													
10.2													
10.3													
11													
12													
13													
14													
14.1													
15													
15.1													
16													
18													
18.1													
18.2													
18.3													
19													
19.1													
19.2													
19.3													
19.4													
19.5													
19.6													
19.7													
20													
21													
22													
22.1													
23													
29													
30													
31.1													
31.2													
31.3													
32.1													
32.2													
32.3													
33.1													
33.2													
33.3													
35													
36													
37													
Total (Page 1)													

LDSS - 923B Page 2 of 2 (rev. 10/11)

LDSS-923B Summary - Program

SCHEDULE OF PAYMENTS FOR EXPENSES OTHER THAN SALARIES FOR OTHER REIMBURSABLE PROGRAMS

DISTRICT	MONTH

OBJECT OF EXPENSE CODE	TOTAL (T)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
10													
10.1													
10.2													
10.3													
11													
12													
13													
14													
14.1													
15													
15.1													
16													
18													
18.1													
18.2													
18.3													
19													
19.1													
19.2													
19.3													
19.4													
19.5													
19.6													
19.7													
20													
21													
22													
22.1													
23													
29													
30													
31.1													
31.2													
31.3													
32.1													
32.2													
32.3													
33.1													
33.2													
33.3													
35													
36													
37													
Total (Page 2)													
Total Non-Salary Expenses (Page 1 + Page 2)													

CLAIMING ON LDSS-2347 "SCHEDULE D DSS ADMINISTRATIVE EXPENSES ALLOCATION AND DISTRIBUTION BY FUNCTION AND PROGRAM"

The Schedule D "Administrative Expenses, Allocation and Distribution by Function and Program" is completed and submitted each month to distribute and report all DSS administrative costs to direct DSS functions (F1 through F8, F10, F11, F16, and F17). These administrative costs include salary and fringe benefits, non-salary, WMS, and A-87 costs.

Salary costs may be direct charged to a particular DSS function, identified by workload measures (step-down, time studies) or reported in an overhead function and allocated to the direct functions based on percentages of staff counted in each direct function. Step-down procedures require prior state approval.

In New York City, the FMS report "Summary of Personal Service Expenses and Staff Count by Functional Category," identifies sub-functional salary costs and head counts for the month. Salary and head counts from the FMS report are separately listed on worksheets by sub-functional category. Various adjustments to these figures are also recorded on the worksheets. Adjustments are identified by use of workload measures (step-down, time studies, case counts etc.) and are recommended by adjustment memorandum. Net adjusted sub-function amounts are computed and grouped according to function. The functional salary and head count figures are then transferred from the worksheets to the proper categories of the Schedule D.

The fringe benefit rate is based on a projection of expenditures for the fiscal year and includes a roll forward adjustment to actual fringe benefits for a prior year period. The New York City Office of Management and Budget (OMB) calculates the fringe benefit rate for the City's fiscal year. The projected yearly fringe benefit amount is apportioned on the monthly Schedule D throughout the year.

Non-salary costs, A-87 costs, and WMS operational costs are also distributed to functions on the Schedule D. Non-salary costs are allocated to functions based on the LDSS-923 Summary information. A-87 costs are distributed to direct DSS functions by the staff count percentages. City-wide A-87 costs are also computed by the City's Office of Management and Budget. WMS operational costs (including WMS A-87 costs) are distributed to direct functions by percentages derived from the WMS statistical report entitled "WINR0087 Active and Single Issue Cases and Individuals" for New York City districts or "WST002 Active Cases and Individuals" for all districts other than New York City.

Overhead costs appearing on the Schedule D are distributed to direct DSS functions based on percentages of staff counted in each direct function.

After costs are identified and distributed to direct functions on the Schedule D, the amounts are transferred to the program administration sub-schedules, Schedules D-1 through D-8, D-10 and D-17. The Schedule D-17 is available only through September 2011 claims. Beginning with October claims, the amounts allocated to the F17 function on the Schedule D are transferred to the RF17 Worksheet in the RF-17 claim package. Federal, state and local shares are then calculated for the expenditures on the sub-schedules.

Instructions for Completing Schedule D, Sections 1, 2, 3, and 4

In general, the Schedule D is designed to perform sequential calculations of functional costs. Do not enter any figures in shaded boxes. Round all amounts to the nearest dollar.

Section 1 Salary and Fringe Benefit Expenditures

Line 1 Salaries Assigned to Function

From the Summary of Salary and Function Assignments, enter the monthly salary costs for each function in the pertinent function column. Please note that any salaries to be stepped down are not to be included in the figures entered in line 1.

Line 2 Salaries Allocated By Step-Down Procedure

This line is to be used by only those districts that implement the step-down allocation procedures as described in Chapter 2 of the manual. These step-down allocation procedures require prior state approval.

Line 3 Total Salaries

Add together the amounts on lines 1 and 2, and enter, the total for each column in line 3.

Line 4 Calculated Fringes

Multiply each column in line 3 by the calculated fringe benefit rate (as described in Chapter 4 of the manual), and enter the result in the appropriate column of line 4. Enter the fringe benefit rate on line 4 under the first column, marked "ITEM."

Line 5 Total Salaries and Fringes

Add together the amounts on lines 3 and 4, and enter the total for each column on line 5.

Line 6 No. of Staff Assigned Directly to Function

From the monthly Summary of Salary and Function Assignments (see Page 4-18), enter in each column the number of staff assigned to the function (both whole and fractional counts). Staff counts should be taken to two decimal places (XX.XX). These entries should be in agreement with the amounts appearing in the total column of the Summary of Salary and Function Assignments.

Line 7 No. Staff Allocated by Step-Down

This line is to be used by those districts that implement the step-down allocation procedures. These step-down allocation procedures require prior state approval.

Line 8 Total Staff Assigned to Function

For each column, add the amounts on lines 6 and 7, and enter the total on line 8 in the respective column.

Line 9 Distribution %, Overall Overhead

Divide each entry on line 8, columns 1 through 15 by the total of line 8, columns 1 through 15. For column 3 add the staff counts on line 8, column 2 and column 3 together and divide that number by the total of line 8, columns 1 through 15. Enter each percentage in the appropriate column on line 9. Round off each percentage to two decimal places (XX.XX). The sum of line 9, columns 1 through 15 should equal 100.00%.

Line 10 Distribution % DSS Admin. Overhead

Divide each entry on line 8, columns 1 through 13 by the total of line 8 columns 1 through 13. For column 3 add the staff counts on line 8, column 2 and column 3 together and divide that number by the total of line 8, columns 1 through 13. Enter each percentage in the appropriate column on line 10.

Round off each percentage to two decimal places (XX.XX). The sum of line 10, columns 1 through 13 should equal 100.00%.

Line 11 Overall Overhead Distributed

Multiply the amount on line 5, column 16 by each entry on line 9, and enter the results on line 11 in the respective column.

Line 12 Total DSS Admin. Overhead

In column 14, add together the amounts on lines 5 and 11. Enter the sum on line 12.

Line 13 DSS Admin. Distributed

Multiply line 12, column 14 by each entry on line 10. Enter the results on line 13, in the respective column.

Line 14 Grand Total Salaries and Fringes

For each column add together the amounts on lines 5, 11, and 13, and enter the total on line 14 in the respective column.

Section 2 Non-Salary Expenditures Distribution

Line 15 Non-Salary Costs Assigned to Function

From the LDSS-923 monthly summary schedule, enter in the appropriate column the total non-salary costs charged to each function.

Line 16 Overall Overhead Distributed

Multiply line 15, column 16 by each entry on line 9, and enter the results on line 16 in the respective column.

Line 17 Total DSS Admin. Non-Salary Expenses

In column 14, add together the amounts on lines 15 and 16. Enter the sum on line 17.

Line 18 DSS Admin. Overhead Distributed

Multiply line 17, column 14 by each entry on line 10. Enter the results on line 18, in the respective column.

Line 19 Total Non-Salary Expenses

For each column, add the amounts on lines 15, 16, and 18. Enter the total on line 19.

Section 3 Total WMS Operational Costs

Line 20 Total Salary and Non-Salary Expenditures

In column 12, add the amounts on lines 14 and 19. Enter the sum on line 20.

Line 21 WMS Distribution %s

This line represents the percentages for distribution of salary and non-salary costs for WMS. These percentages are based on the district specific WMS statistical screen report entitled “WST002 Active Cases and Individuals” or “WINR0087 Active and Single Issue Cases and Individuals.” See Chapter 17 for the method of distributing WMS costs by using the WST002 report or WINR0087 report.

Line 22 WMS Operational Cost Distributed

Multiply the amount on line 20, column 12, by each entry on line 21. Enter the results on line 22, in the respective column.

Line 23 Total Salary & Non-Salary Expense

For each column, add the amounts on lines 14, 19, and 22, and enter the results on line 23.

Section 4 A-87 Costs

Line 24 A-87 Cost Distribution

Enter the total A-87 costs. For districts that have proposals that separately identify A-87 costs by direct district functions (functions F1 through F8, F10, F11, F16, and F17) and Non-Administration/Local Programs (F30) should enter the costs in column 14 and leave column 16 blank. For districts that have A-87 cost proposals that do not identify costs among district functions and non-administration/local programs should enter all A-87 costs in column 16 and leave column 14 blank.

Line 25 Overall Overhead Distributed

If line 24, column 16 is blank, make no entries on this line. If an entry was made in line 24, column 16, multiply that number by each entry on line 9 (Section 1) and enter the results on line 25 in the respective column.

Line 26 DSS Admin. Overhead Distributed

There should be an entry in either line 24 or line 25 of column 14. Take that entry and multiply it by each entry on line 10 (Section 1), and enter the results on line 26 in the respective column.

Line 27 WMS Operational A-87 Costs

In column 12, add the amounts on lines 25 and 26. Enter the sum on line 27.

Line 28 WMS A-87 Costs Distributed

Multiply line 27, column 12 by each entry on line 21, and enter the results on line 28 in the respective column.

Line 29 Total A-87 Costs Distributed

For each column, add the amounts on lines 25, 26, and 28, and enter the results on line 29 in the respective column. There should be no entry in columns 12, 14, or 16 on this line because the overhead and WMS costs were previously allocated to benefiting functions. Add together the entries in columns 1 through 11, 13, and 15; and enter the sum in the total column.

Special Reporting for HEAP Current and HEAP Prior Expenditures

Beginning with October 2011 claims, expenditures for HEAP administration are reported directly on the Schedule D in a separate column for function F11. For claims through September 2011, HEAP expenditures are reported on the sub-schedule D-17. See chapter 18 for further detail of claiming on the D-17.

HEAP expenditures for prior period administration claims made after the end of the Federal fiscal year need to be separately identified from current period claims. Beginning October 2011, this identification is made in a footnote that has been added to the Schedule D.

Instructions for the HEAP Footnote

Column Instructions

HEAP Current

Enter the expenditures applicable to the current federal fiscal year.

HEAP Prior

Prior period administrative claims for HEAP made after the end of the federal fiscal year (i.e. September period administrative expenditures appearing on the October HEAP claim) should be reported in this column.

Line Instructions

Admin

Identify the portions of the amount reported in Column 11, Line 23 that apply to the current and prior HEAP claiming periods. Enter the amounts in the respective columns.

Program

Identify the portions of the amount reported in Column 11, Line 23 that apply to the current and prior HEAP claiming periods. Enter the amounts in the respective columns.

A-87

Identify the portions of the amount reported in Column 11, Line 29 that apply to the current and prior HEAP claiming periods. Enter the amounts in the respective columns.

The total of the amounts reported in the footnote on lines Admin and Program in both HEAP Current and HEAP Prior columns should equal the amount reported in the Schedule D, Column 11, Line 23 “Total Salary and Non-Salary Expense.”

The total of the amounts reported on the line A-87 in both HEAP Current and HEAP Prior should equal the amount in the Schedule D Column 11, Line 29 “Total A-87 Costs Distributed.”

More detail on the HEAP function F11 is in Chapter 29. After completion of the Schedule D, the federal share of HEAP is reported through the completion of the Schedule RF-8. Detail of the RF-8 is found in FRM Volume 2 Chapter 3.

LDSS-2347 (Rev. 10/11)

DISTRICT	MONTH

SCHEDULE D
DSS ADMINISTRATIVE EXPENSES
ALLOCATION AND DISTRIBUTION BY FUNCTION AND PROGRAM
EXPENDITURES BY FUNCTION DISTRIBUTED (ROUND TO NEAREST DOLLAR)

ADMINISTRATIVE EXPENDITURES, OBJECT AND DISTRIBUTION	TOTAL	INTAKE/CASE MAINTENANCE F1	GENERAL SERVICES		EMPLOYMENT PROGRAMS F3	MEDICAL ASSISTANCE		TRAINING F6	FOOD STAMPS F7	CHILD SUPPORT ACTIVITIES TITLE IV-D F8	FRAUD AND ABUSE F10	HEAP F11	WELFARE MANAGEMENT SYSTEM F16	OTHER REIMBURSABLE PROGRAMS F17	DSS ADMINISTRATIVE OVERHEAD F20	NON-ADMINISTRATION LOCAL PROGRAM F30	OVERALL OVERHEAD F40
			SERVICES PROGRAM F2	SERVICES ADMINISTRATIVE F2.A		ELIG./DET/ AUTH/ PAYMENTS F4	POLICY PLANNING/ ADMINISTRATION F5										
ITEM	(T)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1. SALARY AND FRINGE BENEFIT EXPENDITURES 1. Salaries Assigned to Function																	
2. Salaries Allocated By Step-Down Procedure																	
3. Total Salaries (Line 1 + Line 2)																	
Fringe Benefit Percentage																	
4. Calculated Fringes (Line 3 X Fringe Benefit Percentage)																	
5. Total Salaries and Fringes (Line 3 + Line 4)																	
6. No. Staff Assigned Directly to Function																	
7. No. Staff Allocated By Step-Down Procedures																	
8. Total Staff Assigned to Function (Line 6 + Line 7)																	
9. Distribution %, Overall Overhead (Line 8, Sum of Cols. 1-15 divided into Line 8, Each Col.)																	
10. Distribution %, DSS Admin. Overhead (Line 8, Sum of Cols. 1-13 divided into Line 8, Each Col.)																	
11. Overall Overhead Distributed (Line 9 X Line 5, Column 16)																	
12. Total DSS Administrative Overhead (Line 5, Column 14 + Line 11, Column 14)																	
13. DSS Administrative Overhead Distributed (Line 12, Column 14 X Line 10)																	
14. Grand Total Salaries and Fringes (Lines 5 + 11 + 13)																	
2. NON-SALARY EXPENDITURE DISTRIBUTION 15. Non-Salary Costs Assigned to Function																	
16. Overall Overhead Distributed (Line 15, Column 16 X Line 9)																	
17. Total DSS Administrative Non-Salary Overhead (Line 15, Column 14 + Line 16, Column 14)																	
18. DSS Administrative Overhead Distributed (Line 17, Column 14 X Line 10)																	
19. Total Non-Salary Expense (Lines 15 + 16 + 18)																	
3. TOTAL WMS OPERATIONAL COSTS 20. Total Salary & Non-Salary Exp. (Lines 14 + 19)																	
21. WMS Distribution %s																	
22. WMS Operational Cost Distributed																	
23. Total Salary and Non-Salary Expense (Lines 14 + 19 + 22)																	
4. A-87 COSTS 24. County-Wide A-87 Cost Distribution																	
25. Overall Overhead Distributed (Line 24, Column 16 X Line 9)																	
26. DSS Admin. Overhead Distributed (Line 24 or 25, Column 14 X Line 10)																	
27. WMS Operational A-87 Costs (Line 25 + Line 26)																	
28. WMS A-87 Costs Distributed (Line 27, Column 12 X Line 21)																	
29. Total A-87 Costs Distributed (Lines 25 + 26 + 28)																	
ITEM	(T)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

	FOOTNOTE	
	HEAP Current	HEAP Prior
Admin		
Program		
A-87		

Chapter 8: Intake/Case Maintenance Function (F1)

Introduction *8-2*

Description of the F1 Function *8-2*

Types of Employees Assigned to the F1 Function *8-4*

Types of Costs Allocated to the F1 Function *8-5*

Claiming of F1 Costs on the LDSS-2347A "Schedule D-1 Claiming of Intake/Case Maintenance Expenditures" *8-5*

INTRODUCTION

This chapter details the activities included in the F1 Intake/Case Maintenance (I/CM) function and the distribution basis used for allocating costs to program categories. It also covers the types of employees assigned to the function, the types of costs related to the function, and the explanation of how to claim these costs.

DESCRIPTION OF THE F1 FUNCTION

The F1 I/CM function includes all administrative activities related to providing temporary assistance (TA). There are six TA programs:

- Family Assistance (FA)
- Safety Net-Maintenance Of Effort (SN-MOE),
- Emergency Assistance to Families (EAF),
- Emergency Assistance to Adults (EAA),
- Safety Net Assistance (SNA), and
- Non Public Assistance (NPA).

Federal, state, and local funds are provided for the FA and EAF programs. Only state and local funds are available for the Safety Net MOE, EAA, Safety Net and NPA programs. The distribution base used for this function is the Intake/ Case Maintenance Random Moment Study.

The Flexible Fund for Family Services (FFFS) was enacted in the State Fiscal Year 2005-2006 Budget. FFFS provides local social services districts with the flexibility to manage federal Temporary Assistance for Needy Families (TANF) funds that are available for the following services:

- Family Assistance (TANF funded),
- Emergency Assistance to Families (EAF), and
- Local administration overhead costs allocated to TANF.

The local 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.

The TA programs are described as follows:

- ***FA*** was established by the Welfare Reform Act of 1997 (WRA) as the replacement for the Aid to Dependent Children (ADC) Program under Title IV-A of the Social Security Act. The purpose of the FA program is to provide assistance to needy families with children who meet certain categorical and financial eligibility requirements. This program is generally funded by the federal Temporary Assistance for Needy Families (TANF) block grant. The federal TANF program was established by the Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) of 1996. Certain clients for the FA program may not be eligible for federal funding, and the related administrative costs would be claimed under the Safety Net Assistance (SNA) program once the eligibility of the case has been determined.
- ***Safety Net MOE*** is a subcategory of the state Safety Net Program. This subcategory of the Safety Net Assistance Program is designed to meet the needs of families who have reached the sixty-

month life-time limit allowance of federal TANF funding of their public assistance costs as contained in PRWORA and Welfare Reform (WRA). Families who reach the sixty-month time limit and do not meet the exception criteria for remaining in Family Assistance (FA) must go to Safety Net Assistance (SNA). For families moving to SNA, a determination must be made as to whether or not they will receive non-cash or cash SNA. Most families will receive non-cash SNA-FNP. If the head of the household is exempt from work requirements or is HIV positive and not required to participate in alcohol/drug rehabilitation, the case will receive Cash SNA (case type 16) instead of Non-Cash SNA (case type 17). Families who are no longer receiving TANF funded assistance because an adult family member has received the sixty-month cash time limit can still receive TANF funded services as long as their income does not exceed 200% of poverty. TANF funded services meet the definition of non-assistance. The sixty-month time limit does not apply to Medicaid or Food Stamps.

- ***EAF*** is also included in the TANF Title IV-A provisions. This program is designed to meet temporary emergency needs of families with children. EAF may be given to persons receiving on-going assistance, depending on the circumstances. It may also be provided to families that are not receiving recurring public assistance benefits.
- ***EAA*** is a New York State program designed to assist aged, blind, and disabled SSI recipients in emergency situations.
- ***Safety Net Assistance*** is the state sponsored general assistance program. Generally, the program provides public assistance to people who are ineligible for federally funded programs, including FA or Supplemental Security Income (SSI). However, some families that would otherwise be eligible for the Family Assistance Program may be placed in the Safety Net Assistance Program because of substance abuse problems. (Such clients under the Safety Net program may be eligible for federal funding, and the related administrative costs would be claimed under FA.) People may qualify for Safety Net Assistance by meeting certain income and categorical requirements. The Safety Net Assistance Program also includes Veterans Assistance which is a state and local program that provides benefits to needy veterans and their spouses.
- ***NPA*** is the category of administrative costs related to adult institutional care cases and burial of non-PA clients. The institutional care settings are public homes and adult shelters.
- ***Child Care*** is the category of administrative costs related to TA workers authorizing child care for public assistance recipients. All child-care expenditures including administration are to be funded from the federal Child Care and Development Block Grant enacted as part of PRWORA.

I/CM activities include all direct eligibility worker transactions for determining and re-determining eligibility and helping public assistance applicants/recipients to become self-sufficient. The eligibility determination process includes new client certification activities, re-certification activities, undercare changes, and other activities affecting Public Assistance benefits. These activities are defined as follows:

- ***New certifications*** - These activities relate to the initial stages of processing a new application or reopening a case. They include all work prior to and leading to the decision of program category, work associated with processing an application, and the effort involved in the opening, reopening or denial of a case after categorical determination has been made.
- ***Re-certifications*** - The activities related to this stage of the eligibility process includes work leading to re-determining and re-establishing case category and eligibility for an existing case.

- ***Undercare changes*** - These activities occur subsequent to the determination. They involve, but are not limited to, determining if a change in a case's circumstance affects the program category of the case, or causes a transaction on the Welfare Management System (WMS).
- ***Other*** - These activities are direct eligibility activities other than the ones described above.

The F1 function may contain activities that are not direct eligibility activities. These activities include the following:

- Administration and supervision,
- Housing and relocating activities performed by housing specialists for PA families or households,
- Diversion and case management activities to reduce or eliminate the need for public assistance,
- Resource investigations not included in the F10 Fraud and Abuse function, and
- Support activities such as accounting, legal, clerical, and secretarial.

The F1 function should specifically exclude the following activities altogether:

- Eligibility determination/re-determination for MA Only and NPA Food Stamp cases,
- Eligibility determination for Social Services Only clients, and
- All accounting and payment activities for the MA, Food Stamp, and Social Services Programs.

TYPES OF EMPLOYEES ASSIGNED TO THE F1 FUNCTION

The following types of staff are coded to the F1 I/CM function:

- Employees performing direct intake/case maintenance activities previously described in this chapter.
- Housing Specialists responsible for meeting housing and relocation costs, moving of families, payments of rent and deposits, and authorizations of payments or other needs for housing,
- Resource Investigation and Resource Services Specialists responsible for exploring, verifying, and evaluating resources available to the client to reduce or eliminate their need for public assistance,
- Case workers performing TA case actions,
- Clerical and stenographic support staff, and
- Employees performing administration and supervision of the above staff.

The following units, which are clearly identified as providing support services to solely F1 coded Intake/ Case Maintenance units, may also be coded F1:

- Accounting (e.g., processing Family Assistance or Safety Net grant payments),
- Legal,
- Eligibility systems and procedures staff, and
- Other staff as appropriate.

Employees who work full time on F1 activities for Native Americans living on reservations in NYS should be coded **F1.1** to identify personnel costs for additional state reimbursement.

TYPES OF COSTS ALLOCATED TO THE F1 FUNCTION

Administrative costs charged to the F1 I/CM function may include the following:

- Salary and fringe benefit costs charged for employee time and effort devoted specifically to the I/CM function,
- Non-salary costs including materials and supplies, equipment, and other approved expenditures incurred while performing the I/CM function,
- Welfare Management System (WMS) costs allocated to F1 categorical program areas according to results of the WMS worksheet (as explained in Chapter 4),
- DSS overhead costs allocated to F1 I/CM from F20 DSS overhead,
- Overall overhead costs allocated to the F1 I/CM function from the F40 function, and
- A-87 indirect costs allocated to the F1 I/CM function.

CLAIMING OF F1 COSTS ON THE LDSS-2347A "SCHEDULE D-1 CLAIMING OF INTAKE/CASE MAINTENANCE EXPENDITURES"

The Schedule D-1 distributes total I/CM costs and related A-87 costs to appropriate TA program categories for proper federal and state reimbursement. The I/CM costs are charged to categorical programs in one of four ways:

Direct Charge

I/CM costs are direct charged to one or more of the categorical areas with state prior approval from the Bureau of Financial Services (BFS). The only exception is Welfare Management System (WMS) costs, which are direct charged without state prior approval

Allocations by Intake/Case Maintenance Random Moment Study (I/CM RMS)

The remaining unidentified I/CM costs are distributed to the six TA categories based on quarterly I/CM RMS percentages. BFS will provide I/CM RMS percentages to districts through the Automated Claiming System (ACS).

Transfers of FA, SN MOE, and Safety Net Assistance (SNA) costs from FA to MA and FS functions

Amounts identified by the I/CM RMS process for MA and FS beneficial costs are transferred from the Intake/Case Maintenance function to the Medical Assistance and Food Stamp Programs.

Transfer of Child Care costs from FA to Services function

Amounts identified by the I/CM RMS process for Child Care costs are transferred from the Intake/Case Maintenance function to the Services program.

Direct Charged F1 Amounts

A local district may identify certain F1 amounts to a specific TA category and direct charge these amounts to the category. Prior approval from the Bureau of Financial Services (BFS) must be requested before amounts are direct charged. The only exception is claiming of Welfare Management System (WMS) costs

that are direct charged without state prior approval and all NYC expenditures made under HASA carfare program to be direct charged to SNA.

Intake/Case Maintenance Random Moment Study (I/CM RMS)

The Intake/Case Maintenance Random Moment Study (I/CM RMS) is conducted on a quarterly basis (January-March, April-June, July-September, and October-December). The I/CM RMS is administered by state telephone observation staff who obtain numerous one-minute telephone observations at fixed six-minute intervals from a sample of randomly selected eligibility workers. The accumulation of worker responses at random moments profiles the overall eligibility activity with a high level of statistical accuracy. Two separate studies are conducted. A Temporary Assistance Programs only I/CM-RMS is conducted for all districts other than NYC. The NYC I/CM-RMS produces percentages for the Temporary Assistance Programs and the Employment Program. The eligibility worker sample for NYC is taken from a universe of staff located in the Human Resources Administration (HRA). The eligibility worker sample for the remaining districts is taken from a universe of staff located in the six largest upstate districts (Erie, Monroe, Onondaga, Westchester, Suffolk and Nassau).

For cost allocation purposes, the sample of productive activities is grouped according to the pre and post categorical eligibility determination process. The pre-categorical eligibility determination process represents work completed prior to a determination or a re-determination of a client case type. The activities include screening, client interview preparation, the interview, and post interview categorical eligibility determination. The post categorical eligibility process involves case processing after the case has been determined. The identification of pre and post categorical eligibility activities permits the appropriate cost allocation to federal programs for pre-categorical eligibility related time, including time spent on cases ultimately determined to be ineligible for federal funds.

In the process of determining Temporary Assistance eligibility there are intake/case maintenance activities which are shared with (i.e. beneficial to) the Temporary Assistance (TA), Medical Assistance (MA), and Food Stamp (FS) administrative functions.

The activity results are grouped and broken down into eleven percentages that will distribute net F1 costs (total F1 costs less directly identified F1 costs) to appropriate categories. There are six percentages to distribute costs to the six Temporary Assistance categories (FA, SN MOE, EAF, EAA, Safety Net, and NPA). There is a set of beneficial percentages to distribute administrative costs shared by the FA and the SN MOE programs with the MA and FS programs. There is also a set of beneficial percentages to distribute administrative costs shared by the Safety Net Assistance program with the MA and FS programs. There is a percentage to distribute child-care administrative costs to the Child Care Block Grant. For NYC, there is a percentage to distribute employment program costs to the employment function. The I/CM-RMS results established for a quarter are used to allocate costs during the following quarter.

Chapter 22 of this manual provides more information on the theory and actual process of the I/CM RMS.

Distribution of Costs

The costs coded to the F1 function are transferred from the LDSS-2347 “Schedule D Administrative Expenses Allocation By Function and Program” to the Schedule D-1. The Schedule D-1 is used to report F1 costs in the six F1 program categories and the child care program. It is also used to compute federal, state, and local shares.

F1 costs directly identified to categories on the Schedule D-1, Section 1, are deducted from total F1 costs and the net results are distributed to the six TA categories and the child-care program by the quarterly I/CM RMS percentages. The net results allocated to the TANF and the SN-MOE programs are multiplied by the MA and FS beneficial percentages. The net results allocated to the Safety Net program are multiplied by the MA and FS beneficial percentages. The results are noted on the Schedule D-1 for transfer to other schedules. MA beneficial amounts are transferred to the LDSS-2347-B2 "Schedule D-4 Calculation for MA Eligibility Determination Authorization Payment Cost Shares." Food Stamp beneficial amounts are transferred to the LDSS-2347-E "Schedule D-7 Distribution of Food Stamp Expenditures to Activities." The net results allocated to the Child Care program are transferred to the LDSS-2347-B "Schedule D-2 Allocation For Claiming General Services Administration Expenditures."

The remaining F1 Intake/Case Maintenance costs allocated by I/CM RMS percentages are added to F1 amounts directly identified to TA categories. Cost shares are determined from this result on the Schedule D-1. Under FFFS the local district assigns the level of federal and state reimbursement for these categories.

Total A-87 costs allocated to the F1 function are reported on the Schedule D-1, Section 2, and distributed to categories in the same manner as described above for regular F1 costs. Federal and local shares are then calculated for A-87 costs. State participation is unavailable for A-87 costs.

INSTRUCTIONS FOR THE LDSS-2347A "SCHEDULE D-1 CLAIMING OF INTAKE/CASE MAINTENANCE (I/CM) EXPENDITURES"

The Schedule D-1 is completed and submitted monthly. Sections 1 and 2 are completed by the district. Section 3 information is provided by the Bureau of Financial Services through the Automated Claiming System (ACS).

Section 1 - Calculation of Federal, State and Local Shares

Line 1 Total I/CM Costs

Enter the total I/CM expenditures in the column 1 (Total). These amounts come from Schedule D, line 23, column 1.

Line 2 Directly Identifiable I/CM Expenditures

Enter the directly identified amounts in the appropriate PA category columns. These amounts may include Welfare Management System (WMS) costs identified by category on the WMS worksheet (see Chapter 4), and other directly identified amounts. Any directly identified amounts for Child Care should be charged on the Schedule D-2 in the first instance after receiving prior approval. Any amounts other than WMS that are to be directly identified require prior approval from the Bureau of Financial Services. Enter the total of columns 2 through 7 in column 1.

All direct charged amounts should be excluded from the I/CM RMS allocation.

Line 3 Net I/CM Expenditures to be allocated

Subtract line 2, column 1 from line 1, column 1, and enter the result on this line.

Line 4 RMS Allocation Percentages

I/CM RMS percentages are entered in the appropriate columns through the ACS.

Line 5 Total Costs Allocated By RMS %s

Multiply the line 3 amount by the percentages on line 4, and enter the results in the appropriate columns of line 5.

Line 6 Less Food Stamp Activities

Enter the FA/Food Stamp activity costs in column 2. This amount is obtained by multiplying the FA beneficial FS percentage from Section 3 by the FA amount in Section 1, column 2, line 5.

Enter the Safety Net MOE/Food Stamp activity costs in column 3. This amount is obtained by multiplying the FA beneficial FS percentage from Section 3 by the Safety Net MOE amount in Section 1, column 3, line 5.

Enter the Safety Net Assistance/ Food Stamp activity costs in column 6. This amount is obtained by multiplying the Safety Net beneficial FS percentages from Section 3 by the Safety Net amount in Section 1, column 6, line 5.

The amounts on this line are transferred to the Schedule D-7. The entries in columns 2, 3, and 5 are added together, and the sum is entered in column 1.

Line 7 Less Medicaid Activities

Enter the FA/MA activity costs in column 2. This amount is obtained by multiplying the FA beneficial MA percentage from Section 3 by the amount in Section 1, column 2, line 5.

Enter the Safety Net MOE/MA activity costs in column 3. This amount is obtained by multiplying the FA beneficial percentage from Section 3 by the amount in Section 1, column 3, line 5.

Enter the Safety Net/MA activity costs in column 6. This amount is obtained by multiplying the Safety Net beneficial MA percentage from Section 3 by the Safety Net amount in Section 1, column 6, line 5.

The amounts on this line are transferred to the Schedule D-4. The entries in columns 2, 3, and 5 are added together, and the sum is entered in column 1.

Line 8 Net Amount Allocated

Subtract lines 6 and 7 from line 5. Enter the results in the respective columns. The amount in column 8 is transferred to the Schedule D-2.

Line 9 Amount subject to reimbursement

Add together line 2 and line 8. Enter the results in the respective columns.

Line 10 Federal Share

Enter the total federal shares the local district assigns from the Flexible Fund for Family Services (FFFS) to Family Assistance (column 2) and EAF (column 4). If the local district does <u>not</u> enter an amount the system will default to 50% federal share of the amount on line 9. Enter the total of columns 2 and 4 in column 1.

Line 11 Balance

Subtract line 10 from line 9, and enter the results in the appropriate columns.

Line 12 State Share

Enter the total state shares (if any) for columns 2 through 7 of line 11. If the local district does not enter an amount the system will default to 50% state share of the amount on line 11. Enter the total of columns 2 through 7 in column 1.

Line 13 Local Share

Subtract line 12 from line 11, and enter the results in the appropriate columns.

Section 2 - Calculation of Federal Share of A-87 Costs

Line 1 Total A-87 Costs

Enter the total I/CM A-87 costs from Schedule D, line 29, column 1 on line 1, column 1.

Line 2 Directly Identifiable I/CM A-87 Costs

Enter on line 2 the appropriate WMS A-87 amounts identified by I/CM category as taken from the WMS worksheet. Any other directly identified A-87 amounts reported on this line require prior approval from the Bureau of Financial Services.

Line 3 Net A-87 Costs

Subtract line 2, column 1 from line 1, column 1, and enter the result on this line.

Line 4 RMS Allocation Percentages

Enter the I/CM RMS percentages in the appropriate columns. These percentages are automatically placed on the line by the ACS.

Line 5 A-87 Costs Distributed

Multiply line 3 by the percentages on line 4. Enter the results in the appropriate columns of line 5.

Line 6 Less Food Stamp Activities

Enter the FA/Food Stamp activity A-87 costs in column 2. This amount is obtained by multiplying the FA beneficial FS percentage from Section 3 by the FA A-87 amount in Section 2, column 2, line 5.

Enter the Safety Net MOE/Food Stamp activity costs in column 3. This amount is obtained by multiplying the FA beneficial FS percentage from Section 3 by the Safety Net MOE A-87 amount in Section 2, column 3, line 5.

Enter the Safety Net/Food Stamp activity A-87 costs in column 6. This amount is obtained by multiplying the Safety Net beneficial FS percentage from Section 3 by the Safety Net A-87 costs in Section 2, column 6, line 5.

The entries in columns 2, 3, and 5 are added together, and the sum is entered in column 1.The amounts on this line are transferred to the Schedule D-7.

Line 7 Less Medicaid Activities

Enter the FA/MA activity A-87 costs in column 2. This amount is obtained by multiplying the FA beneficial MA percentage from Section 3 by the FA A-87 amount in Section 2, column 2, line 5.

Enter the Safety Net MOE/MA activity A-87 costs in column 3. This amount is obtained by multiplying the FA beneficial MA percentage from Section 3 by the Safety Net MOE A-87 amount in Section 2, column 3, line 5.

Enter the Safety Net/MA activity A-87 costs in column 6. This amount is obtained by multiplying the Safety Net beneficial MA percentage from Section 3 by the Safety Net A-87 amount in Section 2, column 6, line 5.

The entries in columns 2, 3, and 5 are added together, and the sum is entered in column 1. The amounts on this line are transferred to the Schedule D-4.

Line 8 Net A-87 Amount

Subtract the sum of lines 6 and 7 from line 5. Enter the results in the respective columns. The amount in column 8 is transferred to the Schedule D-2.

Line 9 Amount Subject to Reimbursement

Add together line 2 and line 8. Enter the results in the respective columns.

Line 10 Federal Share

Enter the total federal shares the local district assigns from the Flexible Fund for Family Services (FFFS) to Family Assistance (column 2) and EAF (column 4). If the local district does not enter an amount the system will default to 50% federal share of the amount on line 9. Enter the total of columns 2 and 4 in column 1.

Line 11 Local Share

Subtract line 10 from line 9, and enter the results in the appropriate columns.

Section 3 - Beneficial Percentages

This section reports the quarterly Family Assistance (FA) beneficial percentages and the Safety Net Beneficial percentages for Food Stamp and Medical Assistance activities.

Section 4 – Determination of Case Management Amount (memo entry only)

This section reports the monthly case management (memo entry only) dollar amount. This dollar amount is determined through the use of a case management percentage. The Office of Temporary and Disability Assistance, Bureau of Financial Services, through the Automated Claiming System (ACS) provides this case management percentage on a quarterly basis.

The I/CM RMS will define case management activities as those activities involved with planning, linking, counseling and monitoring/evaluating the client and/or family's position in achieving self-sufficiency. Examples of these activities are:

- Assessing current needs and evaluating services to prescribe;
- Referring for services;
- Setting and discussing client goals;
- Discussing and evaluating:
  - Education and work histories,

- Work goals and achievements,
- Training received and needed,
- Household situation, and
- Family personal and health issues which could affect employability,
- Housing/living arrangements,
- Transportation, etc.

The case management percentage reflects federal regulations for TANF that have redefined administrative costs. Under TANF, costs related to such efforts as case management activities are classified by the federal government as program costs rather than administrative as they have been in the past. Thus such costs would not be applied to the federal 15% Federal limitation on administrative costs under TANF. To properly report these costs to the federal government, the I/CM RMS will determine a case management percentage that will be taken against total reimbursable Intake/Case Management costs for FA and EAF to determine that portion that is case management activity. This information is used as a memo entry only.

This section is completed as follows:

Column 1

Enter in this column the result of adding together from Schedule D, column 1 “Intake/Case Maintenance” the amounts from line 5 “Total Salaries and Fringes” and line 15 “Non-Salary Costs Assigned to Function.”

Column 2

Enter in this column the amount from the Schedule D, column 1, line 23 “Total Salary & Non-Salary Expenses.”

Column 3

Enter in this column the result of dividing column 1 by column 2. Carry the result to two decimal places (XX.XX).

Column 4

Enter the result of adding together from Schedule D-1, section 1 the amounts from line 8, column 2 “Family Assistance”, column 3 “Safety Net MOE”, and column 4 “EAF.”

Column 5

Multiply the dollar amount in column 4 by the percentage determined in column 3 and enter the result in this column.

Column 6

Enter in this column the case management percentage determined by the I/CM Random Moment Survey.

Column 7

Multiply the dollar amount in column 5 by the case management percentage in column 6 and enter the result in this column.

LDSS-2347A (REV. 01/05)

SCHEDULE D-1 CLAIMING OF INTAKE/CASE MAINTENANCE (I/CM) EXPENDITURES

DISTRICT

MONTH

Section 1: Calculation of Federal, State, and Local Shares

ITEM	TOTAL (1)	FAMILY ASSISTANCE (2)	SAFETY NET MOE (3)	EAF (4)	EAA (5)	SAFETY NET ASSISTANCE (6)	NPA (7)	CHILD CARE (8)
1. Total I/CM Costs	0							
2. Directly Identifiable I/CM Expenditures	0	0	0	0	0	0	0	
3. Net I/CM Expenditures to be allocated	0							
4. RMS Allocation Percentages	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5. Total Costs Allocated by RMS Percentages	0	0	0	0	0	0	0	0
6. Less: Food Stamp Activities	0	0	0			0		
7. Less: Medicaid Activities	0	0	0			0		
8. Net Amount Allocated (Line 5 less Lines 6 & 7)	0	0	0	0	0	0	0	0
9. Amount Subject to Reimbursement	0	0	0	0	0	0	0	
10. Federal Share	0	0		0				
11. Balance	0	0	0	0	0	0	0	
12. State Share	0	0	0	0	0	0	0	
13. Local Share	0	0	0	0	0	0	0	

LDSS-2347A (REV. 01/05) REVERSE

SCHEDULE D-1 CLAIMING OF INTAKE/CASE MAINTENANCE (I/CM) EXPENDITURES

Section 2: Calculation of Federal Share of A-87 I/CM Expenditures

ITEM	TOTAL (1)	FAMILY ASSISTANCE (2)	SAFETY NET MOE (3)	EAF (4)	EAA (5)	SAFETY NET ASSISTANCE (6)	NPA (7)	CHILD CARE (8)
1. Total A-87 Costs	0							
2. Directly Identifiable I/CM A-87 Costs	0	0	0	0	0	0	0	
3. Net A-87 Costs	0							
4. RMS Allocation Percentages	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5. A-87 Costs Distributed	0	0	0	0	0	0	0	0
6. Less: Food Stamp Activities	0	0	0			0		
7. Less: Medicaid Activities	0	0	0			0		
8. Net A-87 Amount	0	0	0	0	0	0	0	0
9. Amount Subject to Reimbursement	0	0	0	0	0	0	0	
10. Federal Share	0	0		0				
11. Local Share	0	0	0	0	0	0	0	

Section 3: Beneficial Percentages

	FA/SN-MOE	Safety Net
Food Stamps	0.00%	0.00%
MA	0.00%	0.00%

Section 4: Case Management Dollar Amount (Memo Entry Only)

ITEM	1	2	3	4	5	6	7
CASE MANAGEMENT AMOUNT	0	0	0.00%	0	0	0.00%	0

Chapter 9: General Services (F2)

Introduction *9-2*

Description of the F2 Function *9-2*

Types of Employees Assigned to the F2 Function *9-8*

Types of Costs Allocated to the F2 Function *9-9*

Claiming of F2 Costs on LDSS-2347-B "Schedule D-2 Allocation for Claiming General Services Administration Expenditures" *9-10*

INTRODUCTION

This chapter describes the F2 General Services function and the types of employees and costs assigned to this function. It also describes the procedures for calculating and claiming federal and state reimbursement on the LDSS-2347-B "Schedule D-2, Allocation for Claiming General Services Administration Expenditures."

DESCRIPTION OF THE F2 FUNCTION

The F2 General Services function represents a major and complex function within the local social services department. The function includes all administrative activities related to the provision of social services by agency staff, except for staff assigned full time to agency-operated Senior Citizen Centers, Agency-Operated Foster Care Facilities, Independent Living Services, and Day Care Centers. Such staff should be included in the F30 Non-Administration/Local Programs function rather than the F2 function. Activities included in the F2 function are generally allocated to client service categories by Services Random Moment Survey (SRMS).

Please note that the following are brief descriptions of these programs. For complete details on these programs and the eligibility process see the Office of Children and Family Service's (OCFS) Child Welfare Eligibility Manual.

Services categories reported on the Schedule D-2 for reimbursement include the following:

- **EAF** (Emergency Assistance to Families) **Child Preventive** covers administrative activities associated with providing child preventive services to individuals or families who are receiving or are eligible to receive assistance under the EAF program.
- **EAF Foster Care** encompasses administrative activities associated with providing services to individuals or families who are receiving or are eligible to receive assistance under this program. These services are related to the foster care program.
- **EAF Child Protective** covers administrative activities associated with providing child protective services to individuals or families who are receiving or are eligible to receive assistance under the EAF program and certain pre-determination protective activities that are eligible for EAF based on the nature of the activity.
- **EAF All Other** entails administrative activities associated with providing services to individuals or families who are receiving or are eligible to receive assistance under this program that are <u>not</u> related to the child preventive, protective or foster care programs.
- **Child Care Block Grant**, also known as the Child Care Development Fund, includes administrative costs associated with child-care assistance provided to families in receipt of public assistance. These families need child-care to engage in work, participate in work activities, perform a community service, or enable a teen parent to attend high school or other equivalent training program. Child-care may also be needed for such families because the parent or caretaker relative is incapacitated physically or mentally. Child-care may likewise be needed because family duties away from home necessitate the absence of the parent or caretaker relative.

  In addition to the public assistance related child care, the Child Care Block Grant includes child care assistance provided to the following families with income up to 200 percent of the State Income Standard:

- Families who are attempting, through work activities, to transition off of public assistance when child care is necessary to enable a parent or caretaker relative to engage in work. To be eligible, such families' public assistance must have been terminated as a result of increased hours of or income from employment, or increased child support payments or they voluntarily ended assistance. Additionally, the family must have received public assistance at least for three of the six months preceding the month in which eligibility for assistance terminated.
- Families determined, in accordance with department regulations, to be at risk of becoming dependent on public assistance.
- Other families that the local district identifies in its consolidated services plan as eligible for childcare assistance in accordance with criteria established by the NYS Office of Children and Family Services.

- **Title IV-E Preventive Services** administrative activity relating to providing information and referral for available services and monitoring supportive and rehabilitative services provided to children under the age of 18 and their families in accordance with the provisions of Part 423 of the Department Regulations. Among purposes of this activity is to:
  - Avert an impairment or disruption of a family that will or could result in placement of a child in foster care
  - Enable a child who has been placed in foster care to return to their family at an earlier time than would otherwise be possible
  - Reduce the likelihood that a child who has been discharged from foster care would return to such care
- **Title IV-E Protective Services** administrative costs result from efforts made on behalf of children under the age of 18. These efforts could also be made on the behalf of runaway children who are harmed or threatened with harm by a parent, guardian, or other person legally responsible for the child's health and welfare. Such harm may result from non-accidental physical or mental injury, sexual abuse (as defined by State Law), or negligent treatment or mistreatment, including the failure to provide adequate food, clothing or shelter.
- **Title IV-E Foster Care** administrative activity relates to providing foster care to children under Title IV-E of the Social Security Act.
- **Title IV-E Adoption** includes allowable administrative activity incurred in providing adoption assistance to children determined to be eligible for Title IV-E Adoption Assistance. A child with special needs as defined by the Title IV-E program is a child:
  - Who will be receiving Title IV-E adoption subsidy payments after adoption finalization, or
  - Who is between 18-21 years of age and continues to be financially dependent on a parent. The child must (under federal regulations) have a qualifying mental or physical handicap that permits the payment of a Title IV-E adoption subsidy beyond his or her 18th birthday. Title IV-E Adoption funding for both program and administrative activities stops on the last day of the month that the child attains the age of 21. Funding past that point in time will be from Title XX Adoption Services.
- **Title IV-E Kinship Guardianship Assistance Program** (KinGAP) includes allowable administrative activity incurred in providing assistance to the relative guardian of an eligible kinship guardianship arrangement as determined under Title IV-E of the Social Security Act.

- **Foster Care Non-IV-E** includes administrative costs incurred on behalf of individuals who are receiving foster care, but are not eligible for federal funds under Title IV-E. These cases also are not eligible for EAF Foster Care.
  - Administrative Directive 11-OCFS-ADM-01 notified local departments of social services (LDSSs) and voluntary agencies (VAs) that Special Immigrant Juvenile Status (SIJS) eligibility must be assessed for youth in foster care who are neither U.S. citizens nor lawful, permanent residents. If youth is found to qualify SIJS, this status should be pursued whenever appropriate.
  - There are several fees associated with the SIJS application process, such as application fees, legal fees, and fees for the medical examination, birth certificate and passport. These costs should be claimed as administrative federally non-participating foster care on Line 11 Foster Care Non-IV-E, Column 2 Identified Costs on the Schedule D-2.
- **KinGAP Non-IV-E** includes administrative costs to provide kinship guardianship assistance payments for children who have been in foster care with relatives as determined under New York State's KinGAP law but are not eligible for federal reimbursement under Title IV-E.
- **XIX-MA Health Related Services** includes administrative activity associated with:
  - MA eligibility determinations and re-determinations
  - MA Case Management activities
  - Referrals of children for services included in the Early and Periodic Screening, Diagnosis and Treatment (EPSDT) program
  - Referrals for services provided to MA eligible adults and children not covered by EPSDT or Case Management. These activities include arranging for transportation or implementing physical and mental health care services and plans
  - Administrative costs related to Family Planning services provided to clients that are eligible under Title XIX (MA-FP), personal care services, and Child Health Assurance Program (CHAP) services are also included in this category
- **Title XX/Title IV-B Services** (where applicable) include administrative activity related to arranging for or providing services under Title XX to eligible clients. Title XX/Title IV-B assistance can be provided to clients who need services under the following categories:
  - Child Preventive
  - Child Protective
  - Adoption
  - Child Daycare
  - Adult Protective (services provided to adults are not eligible for Title IV-B funding, only Title XX funding)
  - Domestic Violence
  - Other services delivered to meet individual, family or community needs

- Title XX Services also includes authorized direct provision of services such as counseling and treatment. Such services are not eligible for reimbursement under Title IV-E Preventive, Title IV-E Protective, or Title IV-E Foster Care.

- **Family Type Homes for Adults** includes administrative activity related to providing a special needs program for adults in a long-term residential care facility for four or fewer adults. These residents are unrelated to the operator. The special needs are funds for client clothing and incidentals, substitute care for scheduled absences of the operator, and health and safety equipment for the home. The administrative costs incurred for the Family Type Homes for Adults program are reported on the Schedule D-2. State reimbursement at 100% for Family Type Homes for Adults administrative expenditures is limited to 10% of total program expenditures per state fiscal year (April-March). Costs in excess of this limitation are subject to adjustment to 50% state and 50% local shares.

- **Unaccompanied Minors** administrative reimbursement is provided under the Refugee or Entrant programs for Unaccompanied Minors. The SRMS Percentages for each program (if any) are added together to produce one percentage. Refugee and Entrant costs are combined for reporting on the Schedule D-2. These costs are then separately reported on the appropriate RF-6A for claiming purposes by using the respective percentages. The indirect version of the RF-6A would be used to report these costs. Please refer to Chapter 25 for more details on RF-6A claiming procedures.

- **NR (Non-Reimbursable)** services are provided to individuals or families whose particular circumstances make them ineligible for both federal and state reimbursement.

Title XX Services

Each year the federal government provides a Social Services Block Grant that is the total amount of federal funds available for Title XX Services. This amount is allocated to the States and Territories according to the relative populations of the respective states. The amount of federal funds received by New York State has been allocated to the local districts based on a formula that gives equal weight to population and claims at a point in time. This allocation is identified as the “Title XX Services Ceiling.”

The federal government permits states to transfer funds from their federal TANF allocation to Title XX. These transferred funds are to be used to provide preventive, protective, adoption, victims of domestic violence, and other eligible services to recipients who are Title XX eligible and have family incomes below 200% of the Federal Poverty Level (FPL).

Title IV-B Services

The Title IV-B Child Welfare Services Program has two separate parts. New York State has been eligible for and receiving an allocation of funds under Subpart 1 for some time. These funds have been passed through to the local districts. During 2004, New York State became eligible for funding under Subpart 2 as well.

The child welfare services provided under Title IV-B are eligible for funding from either Title XX or Title IV-B funds.

Title IV-B Subpart 1 – Child Welfare Services

Child Welfare Services are those public social services directed to accomplish the following purposes:

- Protecting and promoting the welfare and safety of all children, including individuals with disabilities; homeless, dependent or neglected children;
- Preventing or remedying, or assisting in the solution of problems which may result in the neglect, abuse, exploitation, or delinquency of children;
- Preventing the unnecessary separation of children from their families by identifying family problems and assisting families in resolving their problems and preventing the breakup of the family where the prevention of child removal is desirable and possible;
- Restoring to their families children who have been removed and may be safely returned, by the provision of services to the child and the family;
- Assuring adequate care of children away from their homes, in cases where the child cannot be returned home or cannot be placed for adoption; and
- Placing children in suitable adoptive homes, in cases where restoration to the biological family is not possible or appropriate.

New York State receives federal funding under Title IV-B Subpart 1. These federal funds are used by the State to fund child welfare services under Title XX, Child Preventive, Protective and Adoption Services.

Title IV-B Subpart 2 – Promoting Safe and Stable Families Services

Title IV-B Subpart 2 has four components: Family Preservation Services, Family Support Services, Time-Limited Family Reunification Services, and Adoption Promotion and Support Services. There is a federal limitation of 10% of the allocation for Title IV-B D Subpart 2 that can be used for administrative expenditures.

Family Preservation Services

Family Preservation Services are services for children and families designed to prevent harm to children and help families (including foster care, adoption and extended families) at risk or in crisis. The services are aimed at avoiding disruption to the family and removal of the children from their home.

Family Preservation Services include but are not limited to the following:

- Preplacement preventive services programs, such as intensive family preservation programs, designed to help children at risk of foster care placement remain with their families, where possible;
- Services programs designed to help children, where appropriate, return to families from which they have been removed; or be placed for adoption, with a legal guardian, or, if adoption or legal guardianship is determined not to be appropriate for a child, in some other planned, permanent living arrangement;
- Services programs designed to provide follow-up care to families to whom a child has been returned after a foster care placement;

- Respite care of children to provide temporary relief for parents and other caregivers (including foster parents);
- Services designed to improve parenting skills (by reinforcing parents confidence in their strengths, and helping them to identify where improvement is needed and to obtain assistance in improving those skills) with respect to matters such as child development, family budgeting, coping with stress, health and nutrition;
- Case management services designed to stabilize families in crisis such as transportation, assistance with housing and utility payments and access to adequate health care; and
- Establishment of infant safe haven programs to provide a way for a parent to safely relinquish a newborn infant at a safe haven designated by the State or county.

Family Support Services

Family Support Services are community-based services to promote the well-being of children and families designed to increase the strength and stability of families (including adoptive, foster and extended families), to increase parents' confidence and competence in their parenting abilities, to afford children a stable and supportive family environment, and otherwise to enhance child development.

Family Support Services include but are not limited to the following:

- Services, including in-home visits, parent support groups, and other programs designed to improve parenting skills (by reinforcing parents' confidence in their strengths, and helping them to identify where improvement is needed and to obtain assistance in improving those skills) with respect to matters such as child development, family budgeting, coping with stress, health and nutrition;
- Respite care of children to provide temporary relief for parents and other caregivers;
- Structured activities involving parents and children to strengthen the parent-child relationship;
- Drop-in centers to afford families opportunities for informal interaction with other families and with program staff;
- Transportation, information and referral services to afford families access to other community services, including child care, health care, nutrition programs, adult education literacy programs, legal services, and counseling and mentoring services; and
- Early developmental screening of children to assess the needs of such children, and assistance to families in securing specific services to meet these needs.

Time-limited Family Reunification Services

Time-limited Family Reunification Services are those services and activities that are provided to a child that is removed from the child's home and placed in a foster family home or a child care institution and to the parents or primary caregiver of such a child to facilitate the reunification of the child safely and appropriately within a timely fashion, but only during the 15 month period that begins on the date that the child is considered to have entered foster care.

Time-Limited Family Reunification Services include but are not limited to the following services and activities:

- Individual, group and family counseling.

- Inpatient, residential, or outpatient substance abuse treatment services.
- Mental health services.
- Assistance to address domestic violence.
- Services designed to provide temporary child care and therapeutic services for families, including crisis nurseries.
- Transportation to or from any of these listed services and activities.

Adoption Promotion and Support Services

Adoption Promotion and Support Services are those services and activities designed to encourage more adoptions out of the foster care system, when adoptions promote the best interests of the children, including such activities as pre and post-adoptive services and activities designed to expedite the adoption process and support adoptive families.

TYPES OF EMPLOYEES ASSIGNED TO THE F2 FUNCTION

Specific categories of staff assigned to Function Code F2 include the following:

- Services workers who provide services to adults and children. Activities include:
  - Providing information and referral services to individuals,
  - Determining client eligibility for services through interviews with the applicant/client either in office or in the applicant/client's home, and investigating and verifying information obtained concerning family composition, income, financial and other resources, past employment, legally and socially responsible relatives, and the status of children. Eligibility may be determined for institutional care, foster home care, or the day care placement of children,
  - Making collateral visits to the client's employers, relatives, friends, and hospitals, schools, other public and private agencies and community resources, when necessary,
  - Giving court testimony when necessary,
  - Providing guidance to clients and helping the client identify the need for services,
  - Developing a plan of services to meet the client's needs,
  - Authorizing the purchase of social services,
  - Coordinating services for clients through purchase of services (POS) contracts,
  - Monitoring and evaluating the plan of services including reviewing the services plan, determining whether services are provided, and making necessary revisions to the plan on a periodic basis,
  - Making referral and follow-up on the progress made by the clients by conferring with proper representatives in such areas as housing, education, employment, rehabilitation and health-related services,
  - Making all necessary case reports, particularly for those cases where a client (child or adult) is at risk of harm from themselves or others,

  - Reading and analyzing case records for information on background, agency contacts, and other matters bearing on eligibility or need for services,
  - Making social studies of the client's interpersonal relationships and interactions among family members, and
  - Directly providing services to clients.
- Staff who work on Family Type Homes for Adults activities,
- Staff working full time conducting Committee on Special Education activities, and
- Administrative staff who supervise the above staff.

Administrative activities also include planning, implementing, preparing, developing, and coordinating programs. Such activities are needed to attain stated objectives and meet identified needs by assessing, evaluating, and monitoring programs, and making recommendations for program improvement. The following units that are clearly identified as solely providing support services to F2 coded Services units may also be coded F2:

- Accounting,
- Legal,
- Services Systems, and
- Other, as identified.

TYPES OF COSTS ALLOCATED TO THE F2 FUNCTION

Costs chargeable to the General Services function include the following:

- Salary costs charged for employee time and effort spent on F2 activities,
- Non-salary costs including materials, equipment, and other approved expenditures specifically incurred for F2 activities,
- DSS overhead costs allocated to the F2 General Services function from the F20 DSS overhead function,
- Overall overhead costs allocated to the F2 General Services function from the F40 Overall Overhead function, and
- A-87 indirect costs allocated to the F2 General Services function.
- Costs associated with the preparation and participation in adjudicatory and judicial hearings, per state regulation for the New York State Child Care Block Grant.

CLAIMING OF F2 COSTS ON LDSS-2347-B "SCHEDULE D-2 ALLOCATION FOR CLAIMING GENERAL SERVICES ADMINISTRATION EXPENDITURES"

Direct Charged Expenditures

The local districts may direct charge in column 2 the following expenditures without prior written approval from the Finance Unit:

- Child Care Block Grant costs identified through the Intake/Case Maintenance Random Moment Study and transferred from the Schedule D-1.
- The costs of Family Type Homes for Adults should be direct charged to the Family Type Homes for Adults line.
- The costs of fingerprinting caregivers under the federal Adoption and Safe Family Act (ASFA) should be direct charged to the IV-E Foster Care, Non-IV-E Foster Care, EAF Foster Care and Adoption Assistance programs on the basis of the ratio of the case loads for these four programs. Adoptive parent applicants and household members over the age of eighteen are fingerprinted prior to approval and placement. All caregiver fingerprints are kept on search and retain, meaning the Division of Criminal Justice Services (DCJS) notifies the Office of Children and Family Services (OCFS) of any arrests subsequent to the initial search as long as the fingerprints are active. Department regulations require that once an adoption is finalized, the fingerprints search and retain process is to be terminated and the records should be expunged. The local districts should promptly inform OCFS of all finalized adoptions.
- If a social services district chooses to become a representative payee and collects a fee (as of January 2004, the lesser of 10% of the monthly SSI or SSDI payment or $59 per month for beneficiaries who have a drug addiction and/or alcoholism condition, or a fee of the lesser of 10% or $31 per month for all other cases) the fee should be treated as a refund of administrative costs. The credit should be reported under Object of Expense 19, in the F2 function of the detail LDSS-923 (Schedule of Payments for Administrative Expenses other Than Salaries). The credit amounts should be directly identified to the Schedule D-2, section 1-A, line 15, column 2 (Title XX/Title IV-B Services). For Adult Protective cases, the credit amounts should also be reported in Section 3, Part A, line 5 of the Schedule D-2 as directly identified Protective Adult. For districts exceeding their Title XX ceiling, the refund will be applied to the state and local share of adult protective costs paid in excess of the federal ceiling. For Adult Preventive cases, the refund should be reported on the Schedule D-2, section 1-A, line 15, column 2. By using these claiming instructions, the districts that exceed their Title XX ceiling amount would retain the full value of the refund amounts.
- Non-recurring adoption expenses incurred by or on behalf of adoptive parents of special needs children should be direct charged to Title IV-E Adoption. This includes payment made for such items as adoption fees, court costs, and attorney fees up to a maximum of $2,000. These payments are for an adoptive placement of a child with special needs. Any expense that exceeds the $2,000 limit for each adoptive placement should be considered Non-Reimbursable (NR). These non-salary costs are reported on the Schedule LDSS-923, under Object of Expense Code 10.1 (Non-Recurring Adoption Expense). Claims for reimbursement for non-recurring adoption expenditures must be received within two years of the date of the final decree.

- Non-recurring kinship guardianship expenses incurred by or on behalf of the relative guardian of a Title IV-E eligible kinship guardianship arrangement should be direct charged to Title IV-E KinGAP. These expenditures are allowable non-recurring expenses directly associated with obtaining legal guardianship of an eligible related foster child including reasonable and necessary fees, court costs, and attorney fees. The total cost can not exceed $2,000 for each foster child for whom the relative guardian seeks kinship guardianship and must be incurred in accordance with a kinship guardianship agreement. These non-salary costs are reported on the Schedule LDSS-923 under Object of Expense Code 10.3 (Non-recurring Kinship Guardianship Expense). Any expense that exceeds the $2,000 limit should be considered Non-Reimbursable (NR). Claims for reimbursement of non-recurring guardianship expenditures must be received within two years from the date the letters of guardianship were awarded by the court.

- An object of expense code has been established and labeled as 10.2 Miscellaneous Foster Care Expenditures. **This code is for use in New York City only**. It is used when purchasing items to be provided to foster parents to care for foster care children. Among the items that can be included are costs associated with:

  - The purchase of items in bulk such as diapers, cribs, car seats, infant furniture, etc.;
  - Attorney representation related to adoption services but not including the $2000 allowance for non-recurring expenses;
  - Furniture provided to directly operated foster boarding homes;
  - Replenishment of sub-imprest funds maintained in ACS field offices when these costs are first distributed among benefiting programs and the expenditures are identified with receipts or other similar documentation;
  - Day care provided to children in ACS field offices while the parents are in court or involved with court related activities. The day care costs cannot be subject to any other federal reimbursement, including the child care block grant;
  - Transportation costs of ACS field workers and foster parents when such costs are not otherwise claimed under administrative or program expenses. Eligible transportation costs for foster parents subject to direct Title IV-E reimbursement are not allowable under miscellaneous payments.

  The costs relating to this item should be distributed between FP and FNP categories on the basis of the procedure described in the Reserved Accommodations section.

- The costs relating to the finder's fee for foster care may be direct charged to Title IV-E Foster Care or Foster Care Non-IV-E, in column 2. The method for distributing costs between FP and FNP categories is described in the Reserved Accommodations section.

- Expenses for employees who work full time conducting Committee on Special Education (CSE) activities should be direct charged to the Non-Title IV-E Foster Care line in column 2. These activities include the evaluation of the child and recommending appropriate educational services for a child referred to the Committee because of possible educational handicap. A "child with a handicapping condition" is a person between the ages of 5 and 21 who has been identified by the Committee on Special Education through appropriate evaluation and assessment as having a disability. Such a disability may arise from cognitive, emotional or physical factors or any combination thereof, and the disability interferes with the child's ability to benefit from regular education.

- Reimbursement is available for Reserved Accommodation payments made to certified foster boarding homes to assure that adequate accommodations are available for immediate reception and proper care of children for whom the Commissioner has responsibility to provide foster care. This reimbursement is only available when:
  - Payments for reserved accommodations are based upon a rate that does not exceed 50 percent of the rate of payment when a child is in the home,
  - The total number of reserved accommodations does not exceed five percent of the total number of certified boarding home beds in use on the last day of the previous month, and
  - The home is not reimbursed solely for reserved accommodations without also being used for the care of a foster child for a period in excess of three (3) consecutive months.

  Costs relating to Reserve Bed Accommodations for Foster Care Children and the finder's fee for foster parents will be distributed and direct charged to the Title IV-E Foster Care (FP) and Non IV-E Foster Care (FNP) lines based on the following methodology.

The SRMS percents will be the basis for determining the costs that are FP and/or FNP. A comparison of the Title IV-E Foster Care percentage (noted on Schedule D-2, line 9, column 4) and the Non-Title IV-E Foster Care percentage (noted on Schedule D-2, line 11, column 4) will be used to calculate a revised percentage. This revised percentage is used to allocate the above noted costs to Title IV-E Foster Care and Non-Title IV-E Foster Care.

***Example*:** Calculation of the Percentages to Distribute Reserve Bed Accommodations.

1. Add together the SRMS percentages for both categories of foster care administration.

Title IV-E Foster Care (line 9, column 4)	31.36%
Non-Title IV-E Foster Care (line 11 column 4)	1.08%
Total	32.44%

2. Determine the percentage of each category of foster care to the total of the foster care administration percentages.

Title IV-E Foster Care	31.36% ÷ 32.44%	=	96.67%
Non-Title IV-E Foster Care	1.08% ÷ 32.44%	=	3.33%
Total Foster Care Administration of SRMS %'s	32.44%	=	100.00%

3. Multiply the percentages determined in step 2 above against the Reserved Bed Accommodations and/or the Finder's Fee amounts reported in line 1, column 2. The results would be carried to line 9, column 2 (Title IV-E FC), and line 11, column 2 (Non-Title IV-E FC) respectively.

Allocating costs using the Services Random Moment Survey results

All other F2 costs that are not direct charged are allocated to services categories by the percentages results of the Services Random Moment Survey (SRMS) conducted the previous quarter. Chapter 23 of this manual provides more information on the theory and processes of the SRMS.

The claiming instructions below provide for reporting the quarterly SRMS results on the Schedule D-2, Sections 1-A, 1-B, 2 and 3 (Section 1-C does not use SRMS percentages).

The Schedule D-2, Section 1-A allocates General Services costs to the services sub-categories noted in this chapter. F2 coded amounts allocated to Title XIX Health Related Services are reported on the LDSS-2347B-2 "Schedule D-4 Calculation for MA Eligibility Determination Authorization Payment Cost Shares." Amounts allocated to the Unaccompanied Minors category are reported on the LDSS-3510 "RF-6A Calculation of Federal Reimbursement for Administrative Costs." Remaining F2 coded amounts are allocated to Schedule D-2 sub-categories. Federal, state and local reimbursement is then calculated in this section.

Section 1-B of the Schedule D-2 identifies those activities provided as part of the Child Care Block Grant that are considered to be administrative and are subject to the five (5) percent federal limit.

Section 1-C of the Schedule D-2 identifies those activities provided as part of the EAF programs that are considered to be administrative and are subject to the 15 percent federal limit for TANF funds.

Section 2 of the Schedule D-2 allocates General Services A-87 amounts to services categories in a manner similar to the allocation procedures appearing in Section 1-A. Only federal and local shares are calculated in this section since there is no state participation in A-87 costs.

Section 3 of the Schedule D-2 displays certain components of the costs reported in Sections 1-A and 2. The detail in this section is needed for federal and state reporting purposes.

Flexible Fund for Family Services (FFFS)

Flexible Fund for Family Services (FFFS) was enacted in the State Fiscal Year 2005-2006 Budget. FFFS provides local social services districts with the flexibility to manage federal Temporary Assistance for Needy Families (TANF) funds that are available for the following services;

- Title XX Transfer; and
- Child Welfare claimed under Emergency Assistance to Families (EAF).

Note that a basic state level Child Care Block Grant transfer has been funded separately. However, LSSD's may choose to supplement this transfer with FFFS allocation funds.

Plans may be amended during the course of the fiscal year as LSSD's perceive the need to make service adjustments. The exception to this provision is the amount of the Child Care Development Fund transfer and the Title XX transfer which are fixed once submitted by OTDA to the U.S. Department of Health and Human Services. An LSSD must notify OTDA of any changes to its plan within 30 days of implementing the change by submitting a revised Flexible Fund Plan.

The shares claimed on the Schedule D-2, Section 1-A, for F2 category costs appears as follows:

Category	Federal	State	Local
Emergency Assistance to Families (EAF) All Other	50 %	25 %	25 %
Emergency Assistance to Families Foster Care[1,3]	50 %	50 %	0 %
Emergency Assistance to Families Child Preventive[1,4]	50 %	32.5 %	17.5 %
Emergency Assistance to Families Child Protective[1,2]	50 %	32.5 %	17.5 %
Child Care Block Grant[3]	100 %	0 %	0 %
Title IV-E Preventive Service[4]	50 %	32.5 %	17.5 %
Title IV-E Protective Service[4]	50 %	32.5 %	17.5 %
Title IV-E Foster Care[3]	50 %	50 %	0 %
Title IV-E Adoption[4]	50 %	32.5 %	17.5 %
Title IV-E Kinship Guardianship	50 %	50 %	0 %
Foster Care Non IV-E[3]	0 %	100 %	0 %
Kinship Guardianship Non IV-E	0 %	100 %	0 %
Title XIX-MA Health Related Services (transferred to the Schedule D-4)	N/A	N/A	N/A
Title XX[4]	100 %	0 %	0 %
Title IV-B Subpart 1[6]	75%	16.25%	8.75%
Title IV-B Subpart 2[6]	75%	16.25%	8.75%
Family Type Homes for Adults[5]	0 %	100 %	0 %
Unaccompanied Minors (transferred to the RF-6A)	N/A	N/A	N/A
N/R	0 %	0 %	100 %

The Federal share of reimbursement for some of these services may be affected by the Flexible Fund for Family Services plan. The Schedule D-2, Section 2, A-87 costs are reimbursed for only the federal shares of categories noted. The local share is the remainder of A-87 costs after federal reimbursement.

1. The 50% TANF funding may be adjusted to 100% TANF funding as the result of the PA/FC Swap mechanism effective through December 2010 claiming. Effective January 1, 2011 EAF Foster Care federal share is determined by the Flexible Fund for Family Services plan. Please see Chapter 8 of Volume 1 of the FRM for details.

2. Preventive, Protective and Adoption services for children are reimbursed at 65% state reimbursement (open ended) for costs remaining after federal share.

3. Reimbursement is available (up to the district's allocation) from a mix of federal and state funds. It is not possible for a local district to know what the proportion of the federal and state shares will be for these costs when claimed.

4. The federal reimbursement is capped for this program. The capped amount is distributed to the locals through an allocation established for each district. There are additional state funds available for Child Protective Services, Victims of Domestic Violence Services, and Adult Protective Services when the local district's Title XX allocation is exceeded.

5. Administrative expenditures are limited to 10% of the total program expenditures for Family Types Homes for Adults per state fiscal year. Costs in excess of this limitation are subject to 50% state and 50% local shares.

6. Reimbursement is available (up to the district's allocation) at 75% federal share, 65% state and 35% local share of the non-federal amount for Title IV-B Subpart 1 and Subpart 2.

INSTRUCTIONS FOR LDSS-2347-B "SCHEDULE D-2 ALLOCATION FOR CLAIMING GENERAL SERVICES EXPENDITURES"

The instructions listed below are necessary for the completion of the Schedule D-2.

Section 1-A: Procedures for Calculating Shares

Column 1 Total

Enter the result of adding together the total amounts found on Schedule D, for line 23, column 2 and column 2A with the Child Care amount transferred from the Schedule D-1 section 1, line 8, column 8.

Column 2 Identified Costs

Enter those costs that have been directly identified to categorical areas. The amount on line 1 of this column should be the total of lines 2 through 18. The amount on line 6 of this column is the Child Care amount transferred from the Schedule D-1 and is included in the total amount of column 1 on line 1. Without prior state approval, local districts may direct charge on the Schedule D-2 only certain items which include:

- The Child Care amount from Schedule D-1
- Family Type Homes for Adults costs
- Fingerprinting costs incurred under ASFA
- Representative payee fees
- Non-recurring adoption expenses
- Non-recurring kinship guardianship expenses
- Miscellaneous foster care expenditures (Object of Expense code 10.2 for NYC only)
- Finder's fee for new foster care parents
- Costs attributable to the Committee on Special Education
- Reserved bed accommodations

There must be prior approval from the Bureau of Financial Services for direct charging costs (other than costs listed above) in column 2. Such approval will be given only if it is demonstrated that SRMS claiming procedures do not reflect actual activity in terms of salary, non-salary, or indirect costs.

Note: Costs that are direct charged to Title XX/Title IV-B in Section 1A and/or Section 2 for one of the ten programs in Section 3 must also be reported in Section 3.

Column 3 Total To Be Allocated By SRMS

Enter total costs to be allocated by SRMS percentages (SRMS %'s). Subtract line 1, column 2 from line 1, column 1 and enter the result on line 1, column 3. This amount will be allocated by the quarterly SRMS percentages.

Column 4 SRMS Percentages

The Bureau of Financial Services enters the SRMS percentages onto the Automated Claiming System (ACS) at the beginning of each quarter for that quarter. These SRMS percentages are developed from information obtained in the previous quarter. Entries on lines 2 through 18 must equal 100% when added together.

Column 5 Costs Allocated By The SRMS

Multiply the amount on line 1, column 3 by each of the percentages in column 4, and enter the results in the appropriate lines in column 5. The total of lines 2 through 18 must equal the amount on line 1. If this total is not the same amount, make the necessary rounding adjustment to the largest amount (plus or minus) in this column. In the event that the largest dollar amount exists in more than one line, please adjust the first amount from the top.

Column 6 Total Costs Distributed

Enter the result of adding column 2 and column 5 together for each line. Transfer the MA-Title XIX-Health Related Services on line 14, column 6 to the Schedule D-4, Section 1, line 4, columns 1 and 2. Transfer the Unaccompanied Minors amount on line 17, column 6 to the Refugee Assistance Schedule RF-6A (indirect version) line 12, column 5, Section 2. If a local social services district has provided services to Unaccompanied Entrant minors, these expenditures are instead identified and reported on the Entrant Assistance Schedule RF-6A (indirect version) line 12, column 5, Section 2.

Column 7 Federal Share

Determine the federal shares in column 7 as follows:

Line 1

Enter the sum of lines 2-18.

Line 2

Enter in line 2, column 7 (EAF Child Preventive) the total federal shares the local district will assign to this category from the Flexible Fund for Family Services (FFFS). If the local district does <u>not</u> enter an amount the system will default to 50% federal share of the amount in column 6.

Line 3

Enter in line 3, column 6 (EAF Foster Care) the total federal shares the local district will assign to this category from the Flexible Fund for Family Services (FFFS). Effective January 1, 2011, the federal share of EAF FC administration claims are determined according to the Flexible Fund for Family Services (FFFS) plan. EAF FC administration claims made prior to January 2011 may be adjusted by the state to 100% federal share using the PA/FC swap mechanism. If the local district does <u>not</u> enter an amount the system will default to 0% federal share of the amount in column 6.

Line 4

Enter in line 4, column 7 (EAF Child Protective) the total federal shares the local district will assign to this category from the Flexible Fund for Family Services (FFFS). If the local district does <u>not</u> enter an amount the system will default to 50% federal share of the amount in column 6.

Line 5

Enter in line 5, column 7 (EAF All Other) the total federal shares the local district will assign to this category from the Flexible Fund for Family Services (FFFS). If the local district does not enter an amount the system will default to 50% federal share of the amount in column 6.

Line 6

Leave blank.

Line 7

Multiply line 7, column 6 (Title IV-E Preventive Services) by 50%, and enter the result on this line.

Line 8

Multiply line 8, column 6 (Title IV-E Protective Services) by 50%, and enter the result on this line.

Line 9

Multiply line 9, column 6 (Title IV-E Foster Care) by 50%, and enter the result on this line.

Line 10

Multiply line 10, column 6 (Title IV-E Adoption) by 50%, and enter the result on this line.

Line 11

Multiply line 11, column 6 (Title IV-E KinGAP) by 50%, and enter the result on this line.

Lines 12-14

Leave blank.

Line 15

Multiply line 15, column 6 (Title XX/Title IV-B Services) by 100%, and enter the result on this line.

Lines 16-18

Leave blank.

Column 8 Balance

Enter in this column the result of subtracting column 7 from column 6 for each line for lines 2-18. Enter the total of these balances on line 1 of column 8.

Column 9 State Share

Determine the state shares of column 9 as follows:

Line 1

Enter the sum of lines 2-18.

Line 2

Multiply line 2, column 8 (EAF Child Preventive) by 65% and enter the result on this line.

Line 3

Multiply line 3, column 8 (EAF Foster Care) by 100%, and enter the result on this line.

Line 4

Multiply line 4, column 8 (EAF Child Protective) by 65%, and enter the result.

Line 5

Multiply line 5, column 8 (EAF All Other) by 50%, and enter the result.

Line 6

Leave blank.

Line 7

Multiply line 7, column 8 (Title IV-E Preventive Service) by 65%, and enter the result on this line.

Line 8

Multiply line 8, column 8 (Title IV-E Protective Service) by 65%, and enter the result on this line.

Line 9

Multiply line 9, column 8 (Title IV-E Foster Care) by 100%, and enter result on this line.

Line 10

Multiply line 10, column 8 (Title IV-E Adoption) by 65%, and enter the result on this line.

Line 11

Multiply line 11, column 8 (Title IV-E KinGAP) by 100%, and enter the result on this line

Line 12

Multiply line 12, column 8 (Foster Care, Non-IV-E) by 100%, and enter the result on this line.

Line 13

Multiply line 13, column 8 (KinGAP, Non-IV-E) by 100%, and enter the result on this line.

Lines 14-15

Leave blank.

Line 16

Multiply line 16, column 8 (Family Type Homes for Adults) by 100%, and enter the result on this line. For districts exceeding the 10% limit described earlier in this chapter, multiply line 14, column 8 by 50%.

Lines 17-18

Leave blank.

Column 10 Local Share

Enter in this column the result of subtracting column 9 from column 8 for the appropriate lines. For lines 3, 6, 9, 11-15, and 17 leave this column blank. Enter the total of these amounts in line 1 of column 10.

Section 1-B: Calculation of Child Care Block Grant Subject to 5% Federal Cap (Memo Entry Only)

The following are the instructions for the Section 1-B (memo entry only) of the Schedule D-2.

Under federal requirements, each social services district may expend no more than five (5) percent of its Child Care Block Grant allocation for administrative activities. Under these federal requirements, administrative activities do not include the costs of providing direct services such as:

- Eligibility determination and re-determination,
- Child care placement,
- The recruitment, licensing, inspection, review and supervision of child care placements,
- Rate setting,
- Resource and referral services,
- Training and,
- The establishment and maintenance of computerized child care information.

Activities that are considered as administrative include, but are not limited to the following:

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

It is necessary to identify the overhead and indirect costs that are subject to this limit for administrative activities. These expenditures are determined as follows.

Column 1 Percentage

The percentage is the result of the total number of direct Child Care workers in the F2 function divided by the total number of employees charged to the F2 and F2A function.

Column 2 Overhead Costs

The sum of adding together the dollar amounts reported on the Schedule D, column 2A (General Services) line 11 (Overall Overhead) and line 13 (DSS Overhead) for the same month of the Schedule D-2 claim.

Column 3 Total Overhead Costs

Multiply the percentage in column 1 by the dollar amount in column 2 and enter the result here. This is the amount of the administrative overhead costs that are subject to the 5% federal cap.

Column 4 RMS Percentage

Enter here the administrative component of the Child Care percentage from the Services Random Moment Survey.

Column 5 Direct Costs

Enter here the sum of adding together the dollar amounts reported on the Schedule D, column 2 (General Services) and column 2A (General Services Administration), for both line 5 (Total Salaries and Fringe Benefits) and line15 (Non-Salary Costs Assigned to Function).

Column 6 Total Direct Costs

Multiply the percentage in column 4 by the dollar amount in column 5 and enter the result here. This is the amount of salaries, fringe benefits and non-salary costs subject to the 5% federal cap.

Column 7 Identified Costs

Enter here the dollar amount of any costs reported on line 6, column 2 of Section 1-A of this Schedule that are considered administrative. (This amount should also be reported in Section 1-A, line 6, column 2.) Do not include the Child Care amount transferred from the Schedule D-1 as these are considered program costs.

Column 8 A-87 Costs

Enter here the dollar amount taken from Schedule D-2, Section 2, line 4, column 6 of the current month.

Column 9 Total Admin Costs

Enter the result of adding Columns 3, 6, 7 and 8 together in this column. This is the Total Administrative costs that would be subject to the 5% federal cap.

The following is a completed example of this method.

6 Child Care Workers in F2 Function

40 Total Staff Charged to the F2 and F2A Functions

6/40 = 15% Staff Ratio

Schedule D, column 2A, line 11 Overall Overhead Amount	$10,000
Schedule D, column 2A, line 13 DSS Overhead Amount	40,000
Total Overhead Costs Charged to the F2A Function	$ 50,000
15% Staff Ratio X $50,000 Overhead Costs = Child Care Overhead Costs of:	$7,500
RMS Percentage	.25%
Salary, Fringe Benefits, and Non-Salary Costs	$125,000
Total Direct Costs (RMS % X Direct Costs)	313
Identified Admin Costs	300
A-87 Child Care Costs[1]	1,000
Total Overhead and Indirect Costs Subject to the 5% federal cap on Child Care Admin	$9,113

1. Taken from Schedule D-2, section 2, line 4, column 6.

Section 1-C Calculation of EAF Program Costs under TANF (Memo Entry Only)

Column 1 Total Services Program Costs

Enter the dollar amount from Schedule D, line 23, column 2.

Column 2 Total Services Program and Administrative Costs

Enter the result of adding together the dollar amounts from Schedule D, line 23, columns 2 and 2A.

Column 3 - Program Percentage

Enter the result of dividing the amount in column 1 by the amount in column 2. This percentage should be carried to two decimal places (i.e., XX.XX).

Column 4 - EAF Services Costs

Line 2 EAF Preventive

Enter the dollar amount from Schedule D-2, section 1A, line 2, column 6, EAF Child Preventive.

Line 3 EAF Foster Care

Enter the dollar amount from Schedule D-2, section 1A, line 3, column 6, EAF Foster Care.

Line 4 EAF Child Protective

Enter here the dollar from Schedule D-2, section 1A, line 4, column 6, EAF Child Protective.

Line 5 EAF All Other

Enter here the dollar amount from Schedule D-2, section 1A, line 5, column 6, EAF All Other.

Column 5 – EAF TANF Program Costs

For lines 2 through 5 of this section multiply the dollar amount in column 4 by the percentage in column 3, line 1. Enter the results on the respective lines in column 5.

Column 6 – EAF TANF Program Federal Share Percentages

For lines 2 through 5 of this section enter the federal share percentage used by the local district. This percentage may be selected by the district according to their FFFS plan. If the local district does not enter a percentage, the system will default to 50% federal share of the amount in column 6 for lines 2, 4, and 5. For line 3, the system will default to 0%.

Column 7 - EAF TANF Program Costs Federal Share

For lines 2 through 5 of this section enter the result of multiplying the dollar amount in column 5 by the percentage in column 6.

Column 8 – EAF TANF Administrative Costs

For lines 2 through 5 of this section enter in the respective line the result of subtracting the amount in column 5 from the amount in column 4 for each line. These dollar amounts are that portion of EAF Services Administration that is considered to be administrative expenditures under TANF rules. These dollar amounts are subject to the 15 percent limit on administrative costs under TANF.

Column 9 - EAF TANF Administrative Federal Share Percentages

For lines 2 through 5 of this section enter the federal share percentage used by the local district. This percentage may be selected by the district according to their FFFS plan.If the local district does not enter a percentage, the system will default to 50% federal share of the amount in column 6 for lines 2, 4, and 5. For line 3, the system will default to 0%.

Column 10 - EAF TANF Administrative Costs Federal Share

For lines 2 through 5 of this section enter the result of multiplying the dollar amount in column 8 by the percentage in column 9.

Section 2 - Calculation of Federal Share of General Services A-87 Costs

Column 1 Total

In line 1, enter the result of adding together the amount found on Schedule D, line 29, column 2A and the Child Care A-87 amount transferred from the Schedule D-1, section 2, line 8, column 8.

The remaining lines in this column are blank.

Column 2 Identified Costs

This column is used only if prior approval is obtained from the Bureau of Financial Services.

In lines 2, 3, 5 through 16, enter the General Services A-87 amounts related to identified costs that have been claimed. The direct charged A-87 amounts are calculated by first dividing the number of staff that are directly identified to a specific category by the total number of staff assigned to General Services. The resulting percentages for each category are multiplied by the total General Services A-87 costs from Section 2, line 1, column 1. The identified amounts are entered on the respective lines for column 2.

The amount on line 4 is the Child Care A-87 amount transferred from Schedule D-1 and is included in the total amount of column 1.

In line 1, enter the total of lines 2 through 16.

Column 3 Total To Be Allocated By SRMS

Enter in line 1 the result of subtracting line 1, column 2 from line 1, column 1.

The remaining lines are left blank.

Column 4 SRMS Percentages

The Bureau of Financial Services enters the SRMS percentages onto the Automated Claiming System (ACS) at the beginning of each quarter for that quarter. These SRMS percentages are developed from information obtained in the previous quarter. These lines must equal 100 percent when added together.

Column 5 A-87 Costs Allocated by SRMS

Multiply the amount on line 1, column 3 by each of the percentages in column 4, and enter the results in the appropriate lines in this column. The total of lines 2 through 16 must equal the amount in line 1. If this total is not the same amount, make the necessary rounding adjustment to the largest dollar amount (plus or minus) in this column. In the event that the largest amount exists in more than one line, please make the necessary adjustment to the first amount from the top.

Column 6 Total A-87 Costs Distributed

In each line, enter the result of adding column 2 and column 5 together.

Transfer the amount on line 12 (MA Title XIX - Health Related Services), to the Schedule D-4, Section 2, line 4, column 1.

Transfer the amount on line 15 (Unaccompanied Minors), to the Refugee Assistance Schedule RF-6A (indirect version), Section 3, line 18, column 5. Costs related to Refugees have to be claimed separately from Entrants on the RF-6A.

Column 7 Federal Share

The federal shares for each category are determined as follows:

Line 1 Total General Services A-87

Enter the results of adding lines 2 through 16.

Line 2 EAF Foster Care

Enter the total federal shares that the local district will assign to this category from the Flexible Fund for Family Services (FFFS). If the local district does not enter an amount the system will default to 50% federal share of the amount in column 6.

Line 3 EAF All Other

Enter the total federal shares that the local district will assign from the Flexible Fund for Family Services (FFFS). If the local district does not enter an amount the system will default to 50% federal share of the amount in column 6.

Line 4 Child Care Block Grant

Leave blank.

Line 5 Title IV-E Preventive Services

Enter the result of multiplying the amount in column 6 by 50%.

Line 6 Title IV-E Protective Services

Enter the result of multiplying the amount in column 6 by 50%.

Line 7 Title IV-E Foster Care

Enter the result of multiplying the amount in column 6 by 50%.

Line 8 Title IV-E Adoption

Enter the result of multiplying the amount in column 6 by 50%.

Line 9 Title IV-E Kinship Guardianship

Enter the result of multiplying the amount in column 6 by 50%.

Lines 10-12

Leave blank.

Line 13 Title XX/Title IV-B Services

Enter the result of multiplying the amount in column 6 by 100%.

Lines 14-16

Leave blank.

Column 8 Local Share

In lines 2-16, for each line that is not shaded enter the result of subtracting column 7 from column 6. In line 1, enter the total of these amounts.

Section 3 - Components Requiring Separate Identification for Funding

In addition to Sections 1 and 2 above, the Schedule D-2, Section 3, Group A components are completed to identify service amounts initially claimed as Title XX/Title IV-B or Title XX Below 200% which are subject to state funding after Title XX funding is exceeded. Amounts for child protective, child preventive and adoption that are over the Title XX Below 200% allocation are subject to 65% state funding after any other federal revenues (e.g., Title IV-B, subpart 1) are applied.

Please note that other services costs are applied to the Foster Care Block Grant and TANF-EAF Allocation for Tuition (NYC only) that may not be claimed as Title XX/Title IV-B or Title XX Below 200% initially. Such costs are the non-federal share of foster care services including:

- Maintenance,
- Supervision of foster care children in federal jobs corps programs,
- Tuition, and
- Other administrative or care costs.

Also included are the cost of care and supervision of adjudicated juvenile delinquents or persons in need of supervision (JD/PINS).

Group A is used to identify amounts which may qualify for separate state funding when the district exceeds its federal Title XX Block Grant. Such amounts are identified as Adult Protective Services and Services to Victims of Domestic Violence, which are reimbursable at 50% state share after Title XX funds are exhausted. Also reported are Child Protective, Child Preventive, and Adoption Services that may be reimbursed at 65% state share after Title XX funding has been exhausted.

Lines 6 through 10 of this group report services provided to a child and his/her family, whom the district is required to serve pursuant to section 409.a.1 of the Social Services Law. The household incomes of these families must be under 200% of the federal poverty level. These families must also be eligible for TANF funding for these services in accordance with applicable provisions of the TANF state plan. These expenditures are eligible for 100% Title XX Below 200% (TANF transfer to Title XX) federal funding up to the district's allocation.

Group B components are completed to provide cost information for federal reporting purposes. Each component identifies expenditures either directly or through Services Random Moment Survey percentages.

The components in Groups A and B are identified as follows:

Group A

1. Title XX/Title IV-B Child Protective
2. Title XX/Title IV-B Child Preventive
3. Title XX/Title IV-B Adoption
4. Title XX/Title IV-B Victims of Domestic Violence
5. Title XX Adult Protective
6. Title XX/Title IV-B Child Protective under 200%*

7. Title XX/Title IV-B Child Preventive under 200%*
8. Title XX/Title IV-B Adoption under 200%*
9. Title XX Domestic Violence under 200%
10. Title XX Other under 200%
11. Title XX under 200% A-87 Costs

* Note. These categories can be funded from the Flexible Fund for Family Services (FFFS) depending on the local district's submitted plan.

Note: These categories are a subset of the dollar amount reported in section 1A, line 13 as Title XX Services expenditures and as such will not add back to that dollar amount.

Group B

1. IV-E Foster Care - Case Planning
2. IV-E Foster Care - Eligibility
3. IV-E Foster Care - Preplacement
4. IV-E Foster Care - Other
5. Case Planning A-87
6. Eligibility Determination A-87
7. Preplacement A-87
8. Other A-87

Group A, Lines 1-11

In the first block for each of the Group A computations, enter the total General Services expenditures to be distributed from Schedule D-2, Section 1-A, line 1, column 3. **NOTE:** For line 11, enter the total General Services expenditures from Schedule D-2, Section 2, line 1, column 3.

In the second block are the appropriate SRMS percentages entered onto the Automated Claiming System (ACS) by the Bureau of Financial Services.

Multiply the first two block entries and enter the results in the allocation block on the appropriate lines.

In the identified cost block enter on the appropriate lines the portion of the total identified for Title XX/ Title IV-B (Section 1-A, line 13, column 2) that is directly identified to each of these Title XX components. The amounts in the identified costs blocks should be no more than the amount appearing on Section 1-A, line 13, column 2, of the Schedule D-2. Note: Costs that are direct charged to Title XX/Title IV-B in Section 1A and/or Section 2 for one of these programs must also be reported in this section.

Add the costs allocated by the Services RMS percents and the identified costs (if any) together for each line and report the results in the Total column.

A local district may be eligible for state reimbursement on Group A amounts claimed over the Title XX ceiling on federal reimbursement. Please refer to Chapter 8, Volume 1, of the New York State Fiscal Reference Manual, for a full explanation of state reimbursement for services under the Title XX ceiling, Including Title XX Below 200% and services eligible for 65% state funding.

Group B, Lines 1-4

Enter in the first block for each of the computations the total General Services Expenditures to be distributed from Schedule D-2, Section 1-A, line 1, column 3.

In the second block, the appropriate SRMS percentages have been entered into Automated Claiming System by the Bureau of Financial Services. These four percentages must equal the percentage found on Schedule D-2, Section 1-A, line 9, column 4.

Enter in the third block (allocation) for each line the result of multiplying column 1 by column 2.

Enter in the fourth (identified cost) block that portion of the amount on line 9, column 2, Section 1A, that can be directly identified to that service grouping.

Enter in the fifth (total) column the results of adding the third and fourth columns together for each line.

This information will be used to meet federal and state reporting requirements.

Group B, Lines 5-8

The A-87 costs for Group B, lines 5 through 8 are determined by entering in the first block the total General Services A-87 costs to be distributed from Schedule D-2, Section 2, line 1, column 3.

In the second block, enter the appropriate Services RMS percentages as used for Group B, lines 1 through 4.

Multiply the Section 2, line 1, column 3 amount by the respective Services RMS percentage entries for lines 5 through 8, and enter the results in the allocation block on the appropriate lines.

In the identified cost block, enter any A-87 costs related to staff identified directly with these activities. These costs are calculated by first dividing the number of staff identified directly to each activity by the total number of staff that are assigned to General Services. Multiply the resulting percentages by the Total General Services A-87 costs from Section 2, line 1, column 1. The resulting amount should be entered on the respective line for each activity.

The sum of lines 5 through 8 of the Identified Cost Column should be less than or equal to the amount on line 7, column 2, of Section 2.

In the fifth column (total), enter the result of adding the allocation (third) and identified costs (fourth) columns together for each line.

This information is required to meet federal reporting requirements.

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SCHEDULE D-2
ALLOCATION FOR CLAIMING GENERAL SERVICES ADMINISTRATION EXPENDITURES

DISTRICT	MONTH

SECTION 1A: PROCEDURES FOR CALCULATING SHARES

ITEM	TOTAL COSTS (1)	IDENTIFIED COSTS (2)	TOTAL TO BE ALLOCATED BY RMS %'S (3)	RMS PERCENTAGES (4)	COSTS ALLOCATED BY RMS (5)	TOTAL COSTS DISTRIBUTED (6)	FEDERAL SHARE (7)	BALANCE (8)	STATE SHARE (9)	LOCAL SHARE (10)
1. Total General Services (Schedule D)										
2. EAF Child Preventive										
3. EAF Foster Care										
4. EAF Child Protective										
5. EAF All Other										
6. Child Care Block Grant										
7. Title IV-E Preventive Services										
8. Title IV-E Protective Services										
9. Title IV-E Foster Care										
10. Title IV-E Adoption										
11. Title IV-E Kinship Guardianship										
12. Foster Care Non-IV-E										
13. Kinship Guardianship Non-IV-E										
14. XIX-MA Health Related Sevices										
15. Title XX/Title IV-B Services										
16. Family Type Homes For Adults										
17. Unaccompanied Minors										
18. Non-Reimbursable										

SECTION 1B: CALCULATION OF CHILD CARE BLOCK GRANT SUBJECT TO 5% FEDERAL CAP (MEMO ENTRY ONLY)

ITEM	PERCENTAGE % (1)	OVERHEAD COSTS (2)	TOTAL OVERHEAD COSTS (3)	RMS PERCENTAGE (4)	DIRECT COSTS (5)	TOTAL DIRECT COSTS (6)	IDENTIFIED COSTS (7)	A-87 COSTS (8)	TOTAL COSTS (9)
CHILD CARE BLOCK GRANT									

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SCHEDULE D-2
ALLOCATION FOR CLAIMING GENERAL SERVICES ADMINISTRATION EXPENDITURES

SECTION 1C: CALCULATION OF EAF PROGRAM COSTS UNDER TANF (MEMO ENTRY ONLY)

ITEM	TOTAL SERVICES PROGRAM COSTS (1)	TOTAL SERVICES PROGRAM AND ADMINISTRATIVE COSTS (2)	PROGRAM PERCENTAGE (3)	EAF SERVICES COSTS (4)	EAF TANF PROGRAM COSTS (5)	FEDERAL REIMBURSEMENT PERCENTAGE (6)	EAF TANF PROGRAM FEDERAL SHARE (7)	EAF TANF ADMINISTRATIVE COSTS (8)	FEDERAL REIMBURSEMENT PERCENTAGE (9)	EAF TANF ADMINISTRATIVE FEDERAL SHARE (10)
1. Total Services Costs										
2. EAF Preventive										
3. EAF Foster Care										
4. EAF Protective										
5. EAF All Other										

SECTION 2: CALCULATION OF FEDERAL SHARE OF GENERAL SERVICES A-87

ITEM	TOTAL (1)	IDENTIFIED COSTS (2)	TOTAL TO BE ALLOCATED BY RMS %'S (3)	RMS PERCENTAGES (4)	COSTS ALLOCATED BY RMS (5)	A-87 TOTAL COSTS DISTRIBUTED (6)	FEDERAL SHARE (7)	LOCAL SHARE (8)
1. Total General Services A-87 (Schedule D)								
2. EAF Foster Care								
3. EAF All Other								
4. Child Care Block Grant								
5. Title IV-E Preventive Services								
6. Title IV-E Protective Services								
7. Title IV-E Foster Care								
8. Title IV-E Adoption								
9. Title IV-E Kinship Guardianship								
10. Foster Care Non-IV-E								
11. Kinship Guardianship Non-IV-E								
12. XIX-MA Health Related Sevices								
13. Title XX/Title IV-B Services								
14. Family Type Homes For Adults								
15. Unaccompanied Minors								
16. Non-Reimbursable								

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SCHEDULE D-2

ALLOCATION FOR CLAIMING GENERAL SERVICES ADMINISTRATION EXPENDITURES

SECTION 3: COMPONENTS REQUIRING SEPARATE IDENTIFICATION FOR FUNDING

PROGRAM	Sec. 1A, Line 1, Column 3	RMS %	Allocation	Identified Costs	Total
A. 1. Title XX/Title IV-B Child Protective					
2. Title XX/Title IV-B Child Preventive					
3. Title XX/Title IV-B Adoption					
4. Title XX/Title IV-B Domestic Violence					
5. Title XX Adult Protective					
6. Title XX/Title IV-B Child Protective under 200%					
7. Title XX/Title IV-B Child Preventive under 200%					
8. Title XX/Title IV-B Adoption under 200%					
9. Title XX Domestic Violence under 200%					
10. Title XX Other under 200%					
11. Title XX under 200% A-87					
B. 1. IV-E Foster Care - Case Planning					
2. IV-E Foster Care - Eligibility					
3. IV-E Foster Care - Preplacement					
4. IV-E Foster Care - Other					
5. Case Planning A-87					
6. Eligibility Determ. A-87					
7. Preplacement A-87					
8. Other A-87					

Chapter 10: Employment Programs (F3)

Introduction *10-2*

Description of the F3 Function *10-2*

Types of Employees Assigned to the F3 Function *10-10*

Types of Costs Allocated to the F3 Function *10-10*

Counts for Allocating Employment Costs *10-11*

Claiming of F3 Costs on the LDSS-2347-B1 "Schedule D-3 Allocation And Claiming Of Administrative Costs For Employment Programs" *10-18*

INTRODUCTION

This chapter describes the F3 Employment function, the types of employees and costs assigned to the function, and the procedures for calculating and claiming federal and state reimbursement on the LDSS-2347-B-1 "Schedule D-3 Allocation and Claiming of Administrative Costs for Employment Programs."

DESCRIPTION OF THE F3 FUNCTION

The F3 Employment function includes all activities related to the employment programs. These program categories include the following:

- The Federal Employment Program for TANF applicants and recipients
- The Food Stamp Employment And Training (FSET) Program Eligible for 100% Federal Share
- The FSET Program eligible for 50% Federal share
- FSET Participant Reimbursement
- FSET Dependent Care
- The Non-Federal "Safety Net" Employment Program Category

Each of the above employment programs is assigned to the F3 function.

Administrative expenditures will be claimed for reimbursement on the LDSS-2347-B-1, "Schedule D-3 Allocation and Claiming of Administrative Costs for Employment Programs."

A description of each employment program category appears as follows.

Employment Program for TANF Applicants and Recipients

The Personal Responsibility and Work Opportunities Reconciliation Act of 1996 (PRWORA) eliminated the JOBS employment program as a separate federal program. PRWORA combined the JOBS program, the Title IV-A ADC Assistance program and the EAF program into a single block grant program known as the Temporary Assistance for Needy Families (TANF) program. New York State's approved State Plan for implementing TANF and the corresponding employment regulations (12 NYCRR 1300) promulgated by the New York State Department of Labor replaced the Job Opportunities and Basic Skills (JOBS) Training Program as the Public Assistance Employment Program under TANF. The employment regulations previously in 12 NYCRR Part 1300 have been repealed and adopted into Part 385 of 18 NYCRR effective March 15, 2006.

The purpose of the TANF employment program is to encourage, assist, and require applicants for and recipients of Family Assistance and federally funded Safety Net 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 TANF program will:

- Provide individuals with 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, and
- 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.

Under the TANF program, districts are required to conduct an assessment of all adult recipients in cases receiving TANF funds. Employment activities for applicants and recipients who are categorically eligible for Family Assistance (FA) or Safety Net Assistance-Federally Participating (SNA-FP) are provided as part of the Temporary Assistance for Needy Families Block Grant (TANF). TANF funds may also be used to support non-assistance employment services for individuals who would be eligible for TANF except they have exceeded the federal 5-year limit.

Reporting of Employment Salaries, Fringe Benefit and Non-salary Direct Costs as Program or Administrative under TANF Rules

According to final TANF federal regulatory definitions, the TANF Employment Program consists of two elements: program activities and administrative activities. Additionally these regulations have set a 15% spending limitation on administrative expenditures. These regulations define program and administrative costs as follows:

Program Costs

Program costs are the direct salaries and fringe benefit costs of staff providing employment services including:

- Job search and job development
- Providing information on employment services and programs to clients
- Performing screening and employment assessments
- Developing employability plans
- Assigning and monitoring client attendance and progress in work activities
- Providing post-employment services
- Providing work supports
- Performing employment related case management services

Included as program costs are the direct non-salary costs associated with providing these services (e.g., office supplies, computers, equipment, travel, postage, utilities, rental costs, and maintenance). Also included as program costs are those contracts devoted entirely to these program activities. Employees that provide these services to clients full time (part time effort may be time studied) can be considered as program staff. The local districts should code these employment program costs as F-3.1 functional costs and report them on the Schedule D-3 in section 1, line 7, Direct Charge Costs, in column 2, TANF Program. If these employment unit staff members are also providing these services to Food Stamp Employment and Training participants and non-federal employment program clients, then these direct costs should be direct charged to all three categories, on line 7, using the case count for each group.

Administrative Costs

Administrative costs are the salaries and fringe benefits of staff performing activities related to eligibility determinations; preparing program plans and schedules; monitoring programs and projects; performing accounting, legal, payroll and personnel activities; preparing reports and other documents. Also included would be the associated non-salary direct costs (e.g., office supplies, equipment, travel, postage, utilities, rental costs, and maintenance). The local districts should code these costs as F-3.1A functional costs and report them on the Schedule D-3 in section 1, line 10, Employment Costs Allocated, to be allocated by case counts to the benefiting programs. Local districts that have contracts that are solely for the TANF Administration category should report the contract costs on line 7, column 3, TANF Administration. Clerical staff generally do not provide employment services directly to clients so their costs must be classified as administrative.

Program Activities

Program activities are employment activities that are not subject to the 15% federal cap on administrative expenditures under TANF. These program activities are grouped into four categories. If these activities are provided through non-salary expenditures, then separate objective of expense codes have been created to identify each for federal reporting requirements. Those activities and their corresponding codes are as follow:

- Employment Related Transportation (Object of Expense Code 19.4)
- Work Subsidies for Training (Object of Expense Code 19.5)
- Education and Training (Object of Expense Code 19.6)
- Other Work Activities (Object of Expense Code 19.7)

The Flexible Fund for Family Services (FFFS) was enacted in the State Fiscal Year (SFY) 2005-2006 Budget. FFFS provides local social services districts with the flexibility to manage federal Temporary Assistance for Needy Families (TANF) funds including these that are used for the following services:

- Employment services
- Local Administration of employment and overhead costs allocated to TANF

The local 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.

If the local district does not enter an amount for FFFS the Automated Claiming System (ACS) will default to and enter for FFFS a 50% federal share and a 50% local share.

Employment Related Transportation (code 19.4)

This category includes the value of transportation benefits (such as allowances, bus/subway tokens or passes, car payments, car repairs, auto insurance reimbursement, and van services) provided to employed families. The purpose of these expenditures is related either to enable family members to seek work or to promote activities related job retention and advancement. They are provided as a non-recurrent, short-term benefit (such as during applicant job search or during a temporary period of unemployment to a recently employed family). Short-term is defined as not extending beyond four months.

Work Subsidies for Training (code 19.5)

This expenditure category includes payments to employers or third parties to help cover the costs of employee wages, benefits, supervision, or training. Do not include expenditures related to payments to or on behalf of participants in community service or work experience activities. Such costs would be claimed in the RF-2 Claim Package.

Education and Training (code 19.6)

Expenditures included under this object of expense category are related to:

- Educational and training activities for secondary education (including alternative programs)
- Adult education, GED, English as a Second Language (ESL) classes
- Education directly related to employment; education provided as vocational educational training; and post-secondary education

Do not include costs of early childhood education or after-school or summer enrichment programs for children in elementary or junior high school.

Other Work Activities (code 19.7)

These are work activity expenditures or work expenses that have not been reported as education, transportation or work subsidies. These include costs related to providing work experience and community service activities, on-the-job training, job search and job readiness, job skills training, and training provided as vocational educational training. These may also encompass costs of staff performing related services (such as employment counseling, coaching, job development, information and referral, and outreach to business and non-profit community groups).

Administrative Activities

Under federal guidelines for the TANF program, certain activities are considered as administrative in nature. Examples of these activities include, but are not limited to:

- Providing local officials and the public with information about the program, including the conduct of public hearings
- Monitoring program activities for compliance with program requirements
- Maintaining substantiated complaint files
- Coordinating the resolution of audit and monitoring findings
- Evaluation of program results
- Managing or supervising persons with responsibilities as described above
- Traveling for official business

FNP “Safety Net” Employment Program

New York State created an FNP program for Safety Net Assistance and Veterans Assistance (VA) applicants/recipients. This employment program assists these clients to become self-sufficient by providing employment-related activities and supportive services similar to those offered under the other employment

program and in accordance with the local district's employment plan approved by the Center for Employment and Economic Supports (CEES) in the New York State Office of Temporary and Disability Assistance (OTDA). Local funds would be used to support employment services provided to individuals who are not eligible for federally funded services, unless the individual is a food stamp work registrant and the services are allowable under FSET.

Employment activities that are only locally funded should be coded F3.4 (for example, Safety Net Job Search).

TANF and FNP Employment Programs

The public assistance employment programs will contain a number of work activities designed to help a public assistance recipient gain employment and become self-sufficient. The work activities that the districts provide to recipients will be largely of the district's design. Through the local planning process, districts have been required to list and describe the work activities they intend to offer to applicants and recipients.

These work activities include:

- Orientation
- Assessment and Employability Planning
- Unsubsidized Employment
- Subsidized Private Sector Employment
- Subsidized Public Sector Employment
- Work Experience in the public and non-profit sectors
- On the Job Training
- Job Search and Job Readiness
- Community Service
- Vocational Training
- Job Skills Training
- Education directly related to employment in the case of a recipient who has not completed secondary school or high school equivalency
- Satisfactory attendance at a secondary school or course of study leading to a high school equivalency
- Provision of child-care to an individual who is participating in community service
- Educational activities similar to those allowed under the former JOBS Program

The work activities that the districts provide to applicants and recipients are largely of the district's design, but must be approved in accordance with the local district's employment plan approved by the Center for Employment and Economic Supports (CEES) in the New York State Office of Temporary and Disability Assistance (OTDA). Local districts may refer to the Temporary Assistance and Food Stamp Employment Policy Manual for guidance. This manual is available on OTDA's intranet.

Food Stamp Employment and Training (FSET) Program

The Food Stamp Act of 1977 requires certain non-exempt applicants and recipients of food stamp benefits to register for work and meet additional employment requirements as assigned by the local district to meet and maintain eligibility for food stamp benefits. The Food Security Act of 1985 made changes in these requirements by replacing the Food Stamp Job Search with the Food Stamp Employment and Training (FSET) Program as the major work related activity of the Food Stamp Program. Under FSET, all FS applicants and recipients between the ages of 16 and 60 are required to register for work unless determined to be exempt from food stamp work registration requirements. FSET costs associated with individuals who are determined to be exempt, but have volunteered to participate in FSET activities are allowable, provided individuals are not TANF applicants or recipients and such costs are reimbursable under FSET. This includes individuals determined to be exempt due to working 30 or more hours per week or earning the equivalent of 30 times the federal minimum wage per week.

Districts are reminded of the following rules regarding the use of FSET funds and non-federal funds used to meet the non-federal share of the FSET program:

- Services associated with substance abuse, including anti-drug counseling and the costs associated with monitoring a client's compliance with a treatment program are **not** allowable uses of FSET funds.
- FSET funds **cannot** be used to reimburse the cost of supervision of work experience participants (see 00-LCM-10), or to support employment services for TANF applicants and recipients who are categorically exempt from food stamp work requirements.
- FSET funds **cannot** be used to purchase computers or provide Internet connections for FSET participants. USDA has determined that costs related to computer purchase/Internet connection are not reasonable and necessary and are not directly related to participation in FSET activities.
- Consistent with federal regulations at 7 CFR 273.7(d)(1)(ii)(A), FSET funds may **not** be used to determine whether or not an individual is required to participate in FSET work activities. This restriction includes any costs related to the evaluation of an individual's medical condition. FSET funds must **not** be used for medical screenings, examinations or medical services of any kind.
- Effective October 1, 2008, FSET participant reimbursement funds may be used to provide services associated with retaining employment for up to 90 days following the date an individual begins working. The individual must have been participating in another FSET activity prior to starting employment in order to qualify for the receipt of participant reimbursement funds. Allowable costs include transportation costs, clothing required for the job or equipment or tools required for the job.
- Districts may operate any work activity authorized under 18 NYCRR 385.9 that is included as part of the district's FSET program including, but not limited to, work experience, job search and job readiness activities. While subsidized employment is an allowable FSET program activity, federal regulations prohibit the use of FSET and non-federal funds used as a match for FSET funds for wage subsidies.
- Mandatory FSET assignments may not exceed 30 hours per week/120 hours per month. However, individuals may volunteer to participate in FSET activities for an unlimited number of hours. This includes volunteers working 30 or more hours per week.

FSET At 100% Federal Participation

FSET eligible activities are funded at a 100% federal share up to the limit of the district's 100% FSET allocation.

Food Stamp Employment and Training - 50% FFP

Additional federal funding at a 50% federal share is provided after reaching the limit mentioned in the FSET 100% federal share section. Districts must use local funds to meet the non-federal share of the FSET program.

Participant Reimbursement - 50% FFP

FSET participants may be entitled to reimbursement for certain expenses incurred as a result of their participation in program components. FSET participant expenses (e.g., transportation, work boots) are those that are reasonable and are necessary to enable the work registrant to participate in the assigned FSET activity.

Expenditures for FSET participant reimbursement are coded under object of expense 19.1.

Training tuition and fees paid for FSET work registrants or volunteers, who are not TANF applicants or recipients through BICS in districts other than NYC should use pay type T3 (Tuition) with special claiming code (SCC) M. NYC districts should use pay type T3 (Tuition) with payment codes 23P, 28P, 29P, and 55P. These payments would appear on the monthly composite roll and would be claimed for reimbursement on the Schedule D-3 as FSET expenditures. Training tuition and fees paid for Family Assistance and Safety Net recipients should be claimed on the Schedule A or Schedule C, respectively.

Dependent Care Reimbursement - 50% FFP

FSET participants may be reimbursed for dependent care that does not exceed either the actual cost of care or the market rate for such care as established by Departmental regulations (18NYCRR415.9).

The local social services districts must claim all dependent care costs incurred for child-care for FSET families **who are eligible** for services under the Child Care Block grant (CCBG) as CCBG program costs. These child-care expenditures should be claimed for reimbursement on the Schedule H "Non-Title XX Services for Recipients" (LDSS-4283). Instructions for the Schedule H are contained in Volume 2, Chapter 3 of the Fiscal Reference Manual. Any child-care dependent care costs incurred for FSET families **ineligible** for services under CCBG should be claimed for reimbursement on the Schedule D-3.

Both Participant and Dependent Care funds may be provided to work registrants either as an advance or as reimbursement for actual expenditures, according to normal local procedures, documentation and record keeping.

General Educational Development (GED) Exam Fee

Currently New York State does not allow a fee to be charged to take the general educational development exam. NY Education Law, Section 317 states: "Notwithstanding any provision of law, no fee shall be established for admission to the general education development exam." Historically, a payment for a fee required to take the GED could be made on behalf of Public Assistance Employment Program participants and claimed for reimbursement. The GED fee for Family Assistance cases was claimed on the LDSS-187,

entitled "Schedule A, Expenditures For Family Assistance." The GED fee for Safety Net participants was claimed on the LDSS-1040, entitled "Schedule C, Expenditures for Safety Net Assistance." The GED fee for an FSET program participant was formerly claimed under participant cost reimbursement on the Schedule D-3 and coded under object of expense 19.3. Accordingly, there should be no amount claimed under object of expense 19.3.

Direct Supervision and Other Costs Related to Work Experience

There are funding limitations concerning the use of funds to support the Work Experience Program (WEP). Federal regulations prohibit the use of Food Stamp Employment and Training (FSET) funds and state/local funds to meet the non-federal share of the FSET program to reimburse public organizations or agencies for the costs of direct supervision or materials and equipment necessary to support a work experience placement. The cost of direct supervision or materials and equipment necessary to support a work experience placement for a TANF eligible recipient can be reimbursed from TANF funds or local funds used as a match for the TANF program. Local funds may be used to support the costs of direct supervision or materials and equipment necessary to support a work experience placement for a temporary assistance recipient who is not TANF eligible.

As an example of this reimbursement limitation, if Bloom County DSS assigns individuals to work experience in the Bloom County Department of Parks and Recreation, FSET and local funds used to meet the non-federal share of the FSET program cannot be used to cover the wages, fringe benefits or other non-salary costs of the Parks and Recreation staff who supervise the WEP workers or for brooms and garbage bags used by the WEP participants to complete the WEP assignment. However, depending on the participant's eligibility, FSET could reimburse Bloom County DSS's own internal costs related to creating and administering WEP slots that are in outside agencies (making assignments and monitoring attendance). These funds can also be used to reimburse for participant training and case management activities provided to eligible participants unless the training is instruction in how to perform the WEP assignment. What this means is if the WEP recipient who is a food stamp work registrant is being trained in cleaning the park, FSET and local funds used to meet the non-federal share of the FSET program cannot be used. If the WEP recipient is being trained in general job skills, clerical or other training not necessary to perform WEP duties for placement into employment FSET and local funds used to meet the non-federal share of the FSET program can be used to reimburse these costs.

New York State statute requires that work experience placements are provided workers' compensation coverage.

In the above situation the local district would pay the contractor the full cost of the placement. However, the value of the direct supervision should be deducted from the amount to be claimed against FSET funds and charged instead against TANF and/or non-federal employment programs based on the individual's category of assistance.

Other Employment Initiatives

Please note that there are a number of special project or demonstration employment programs that are operated by OTDA. Administrative costs associated with these employment projects should be reported as F17 functional costs. These expenditures will carry through to the LDSS-3274 "Schedule D-17, Distribution of Allocated Costs to Other Reimbursable Programs" for claim periods through September 2011. These expenditures on the D-17 will support an LDSS-3922 "Reimbursement Claim For Special Projects"

form for reimbursement. Effective with October 2011 claims, these F17 functional costs will carry through to the RF17 claim package for reporting and reimbursement. These projects include, but are not limited to the following:

- Community Solutions for Transportation (CST)
- Health Care Jobs Program
- Green Jobs Corps Program
- Transitional Jobs Program

Educational Resources and the Wage Subsidy program are two of several state administrated programs. Any local district choosing to increase their participation in these programs should contact their Center for Employment and Economic Supports (CEES) state representative regarding these programs.

TYPES OF EMPLOYEES ASSIGNED TO THE F3 FUNCTION

The following types of personnel are included in the F3 function:

- Employment Specialists or other staff working directly with clients on TANF Employment, FSET and non-federal employment programs
- Employees who provide employment participants with child care information and referral services and child care assessment services where appropriate
- Staff employed on system-related activities of the employment programs
- Staff engaged in employment-related administrative and supportive service activities including:
  - Administration and supervision
  - Fair hearing activities
  - Accounting and other monitoring activities
  - Data collection activities
  - Legal activities including letting of contracts
  - Program coordination and consultation activities
  - Other related activities

TYPES OF COSTS ALLOCATED TO THE F3 FUNCTION

Amounts charged to the F3 function may include the following:

- Salary and fringe benefit costs charged for employee time and effort devoted to F3 function activities
- Non-salary costs including materials, supplies, rent, equipment and other approved expenditures specifically incurred while performing F3 function activities
- Contractual costs paid to providers of participant employment services
- Participant expenses and dependent care costs (subject to the limitation noted above) provided to FSET participants

- GED fees paid on behalf of FSET participants (these costs should be charged to object of expense code 19.3). Currently, NYS does not allow a GED fee to be charged.
- DSS overhead costs allocated on the Schedule D to the F3 Employment function from the F20 DSS overhead function
- Overall overhead costs allocated on the Schedule D to the F3 Employment function from the F40 Overall Overhead function
- A-87 indirect costs allocated on the Schedule D to the F3 Employment function

COUNTS FOR ALLOCATING EMPLOYMENT COSTS

For Districts Other Than NYC

COGNOS Employment Code Report

The Department has moved to production a new employment report entitled Individuals by Employment Code Counts. This new report has replaced the current WINR-9475 and the Monthly Statistical Report on Employability (DSS-2238) as the source of data that may be used to help districts develop counts that can be used to allocate employment costs. As part of this new report there is a single page report entitled the Local District PA-FS Claiming Tool. This Claiming Tool provides needed information on the number of PA individuals who were subject to employment program requirements and the number of NTA-FS work registrants engaged in work activities during the report month. These numbers of individuals will be used to determine the allocation claiming percentages for use on the Schedule D-3, Allocation and Claiming of Administrative Costs for Employment Programs, LDSS-2347-B1.

The new Monthly Employability Code Summary Report and Local District PA-FS Claiming Tool are unduplicated case member counts. These reports are available on a monthly basis in COGNOS. The local districts should start using this Claiming Tool with the original claim submission for April 2009. Copies of the Claiming Tool are available back to October 2008.

The following is an example of this new Claiming Tool (a copy is at the end of this section):

Numbers taken from Count of PA Non-exempt Individuals

TANF	862
SN Families w/ Dependent Children (SN MOE)	373
SN Families w/o Dependent Children (SN Non-MOE)	988

Numbers taken from Count of PA FS Non-exempt Work Registrants

SN MOE	53
SN Non-MOE	653
NPA-FS	287

The following examples are intended to demonstrate the use of these individual counts in determining the allocation percentages for use on the Schedule D-3.

Example using the SN MOE count as part of the TANF Program:

	TANF	FSET	Non-Federal	Total
Base Number	862		988	
Adjustments:				
♦ SN MOE	373			
♦ SN Non-MOE		653	(653)	
♦ NPA-FS		287		
Adjusted Individuals	1,235	940	335	2,510
Percentage	49.20%	37.45%	13.35%	100.00%

Example using the SN MOE count as part of the FSET Program:

	TANF	FSET	Non-Federal	Total
Base Number	862		988**	
Adjustments:				
• SN MOE	373			
• SN MOE FS Work Registrants	(53)	53*		
• SN Non-MOE		653	(653)	
• NPA-FS		287		
Adjusted Individuals	1,182	993	335	2,510
Percentage	47.09%	39.56%	13.35%	100.00%

Notes:

* The 53 SN MOE individuals are included in the 373 individuals counted as SN MOE in the PA FS Non-exempt Work Registrants section of the Claiming Tool.

** The 988 individual counts on the report includes the 653 SN Non-MOE individuals counted as FSET on the report. SN Non-MOE individuals are not eligible for federal funding under TANF rules but may be eligible for FSET funding, if the individual is determined to be a work registrant and the activity is allowable under FSET. However, such individuals must be removed from the non-federal count to avoid duplication.

Please follow the normal percentage rounding guidelines of obtaining a percentage to two decimal places (e.g. 47.09% or 0.4709). These percentages must add up to 100%; if they do not, make the necessary adjustment to the largest number from the left.

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Local District PA-FS Claiming Tool

Report Month: October 2008
District(s): Bloom

Count of PA FS Nonexempt Work Registrants	SN MOE	SN Non-MOE	NPA-FS
District 66	53	653	287

Count of PA Nonexempt Individuals	TANF	SN MOE	SN Non-MOE
District 66	862	373	988

For New York City Districts

Engagement Report

New York City uses an in-house produced report entitled the "Engagement Report." The engagement report summarizes the status of each active case at the time of the report. The current engagement report format enables Human Resource Administration (HRA) to identify active cases by the following categories (Total, TANF, Converted and Safety Net without dependent children {non-federal}).

The number of TANF cases on the engagement report represents the total number of cases receiving federally funded TANF assistance (case type 11 or 12) at the time the engagement report is created.

The number of Converted cases represents the number of cases that have exhausted their 60 month limit on the receipt of TANF funded assistance and have transitioned to and are receiving Safety Net Assistance (case type 16 or 17) at the time the engagement report is created. The Converted cases are identified by the use of State Charge Code "63" on the Welfare Management System Authorization (WMS-3209). SNA MOE cases which include an individual who is a food stamp work registrant/FSET volunteer meet both the TANF and Food Stamp programs requirement of registering to work and as such are eligible for funding under either category provided the services are non-assistance and allowable under both programs. Districts will have the option of including these cases as either Food Stamp Employment and Training (FSET) cases or as TANF cases at the beginning of the federal fiscal year (FFY). Once the district has made the decision to add these cases to TANF or FSET it must be done consistently throughout the FFY. Districts who elect to include SNA MOE cases which include an individual who is a food stamp work registrant/ FSET volunteer under FSET will need to further categorize the Converted cases included on the engagement report to identify the number of SNA MOE cases with a food stamp work registrant/FSET volunteer who is engaged in FSET allowable activities and the number of SNA MOE cases which include a food

stamp work registrant/FSET volunteer who is engaged in activities that are not permitted under FSET or SNA MOE families which do not include an individual who is a food stamp work registrant/FSET volunteer. SNA MOE cases that do not include an individual who is a food stamp work registrant/FSET volunteer or are receiving services which are not reimbursable under the FSET program would be included in the TANF case counts, as long as the services provided are non-assistance.

Note: Cases that cannot be included under TANF or FSET would be included in the number of Safety Net cases without dependent children (non-federal) as described below.

The number of Safety Net cases on the engagement report represents the total number of Safety Net cases without dependent children (non-federal) and SN cases with children who were not converted that are receiving Safety Net Assistance at the time the engagement report is created. Districts who include Safety Net cases without dependent children when determining the number of cases attributable to FSET will need to further categorize these cases to identify the number of Safety Net cases without dependent children which include an individual who is a food stamp work registrant/FSET volunteer who is engaged in FSET allowable activities from Safety Net cases that do not include a food stamp work registrant/FSET volunteer or are engaged in activities that are not permitted under FSET. Only those Safety Net cases without dependent children who include a food stamp work registrant/FSET volunteer who is engaged in FSET allowable activities may be included as part of the cases attributed to the FSET program.

Each engagement report is divided into two primary sections: total unengageable and total engageable. Employment costs that are not direct charged and are allowable under all funding sources are allocated using cases from the total engageable section of the report. Unengageable cases are not used in the cost allocation methodology because job center and other staff subject to the Intake-Case Maintenance (I-CM)/ Employment Random Moment Study (RMS) do not spend a significant amount of time conducting activities that would be attributable to the employment function for this category of cases. The federal and local shares of these costs are also computed in this section.

The total number of employment cases is determined based on the total number of engaged cases from the cumulative engagement report. The engagement reports for the last week of each month in the quarter are used to calculate the percentages for the following quarter. For example, January, February and March percents would be used for the April to June quarter. The number of employment cases by program is determined based on the total number of engaged cases from the respective report, subject to the following adjustments:

- The number of cases reported in “substance abuse residential treatment”, “student over age 15”, “substance abuse treatment”, WeCare and Substance Abuse”, are deducted from the number of engaged cases of each category and cumulative report to determine the net number of engaged cases since staff do not spend a significant amount of time conducting employment related activities with these cases.
- The number of cases reported in “Sanction in Effect and Unengaged” are not included to determine the net number of engaged cases since staff do not spend a significant amount of time providing employment services to these cases.
- Cases in the status of “needed in home” are deducted from the number of engaged cases of each category and cumulative report to determine the net number of engaged cases since staff do not spend a significant amount of time conducting employment related activities with these cases.

- Cases in the status of "eligibility call-in scheduled" are not included in the number of cases by category or total used to allocate costs since the activity is an eligibility requirement.
- The number of cases reported under "call in appointment scheduled" is added to the number of engaged cases by category and in total cases.
- Cases in the status of "Conciliation/Conference/Notice Of Intent" and "Awaiting Conciliation Scheduling" represent the number of cases that are pending a conciliation and are included when determining the number of employment cases by category and total number of employment cases.
- The engaged cases on the Converted and Safety Net (non-federal) engagement report are further reviewed to determine the individual's work registrant/FSET volunteer status and work activity to ensure only allowable costs attributable to SNA food stamp work registrants/FSET volunteers are allocated to FSET.
- The number of cases reported in "Employment Budgeted 30 plus hours per week" are deducted from the number of engaged cases since staff do not spend time providing employment services to these cases.
- Cases in the following status are not attributed to FSET since these individuals are not subject to Food Stamp Work Registration Requirements:
  - Wellness/Rehab, WeCare
  - WeCare assessment appointment scheduled/pending outcome
  - In review process
  - Fair Hearing

    Note: Cases in these statuses are included when determining the number of converted and safety net (non-federal) employment cases that are attributable to TANF or state funds only, respectively.

    Also note: Individuals in these statuses may volunteer to participate, but must be identified separately as non-TANF and determined to be voluntarily participating in an allowable FSET activity to be attributed to FSET for cost allocation purposes.

- The engaged cases on the Safety Net (non-federal) engagement report are further reviewed to determine the individual's work registrant/FSET volunteer status and work activity to ensure only allowable costs attributable to SNA food stamp work registrants/FSET volunteers are allocated to FSET. Cases in the following status are attributed to FSET unless they volunteer since these individuals are subject to Food Stamp Work Registration Requirements:
  - WEP and Substance Abuse
  - WEP/Substance Abuse/Job Search
  - WEP/Substance Abuse/Training
  - WeCare Vocational Rehabilitation
  - WEP/WeCare Concurrent Activity
  - WeCare Concurrent Activity
  - Substance Abuse/Job Search
  - Substance Abuse/Training

- Supportive services, such as transportation, are not included in the employment costs that are allocated based on the engagement report.
- NPA-FS cases with a work registrant engaged in employment activities represent a very small number of cases and are not considered in the allocation of costs.

  Note: This population may start to grow over the summer when these cases are referred to employment vendors. HRA may wish to create an additional engagement report that delineates NPA-FS cases with work registrants engaged in employment activities in order to cost allocate these cases.

- The adjusted "number of employment cases by category" are divided by the total adjusted number of employment cases to determine the applicable percentage for each category: TANF (TANF plus Converted, not attributable to FSET), SNA (non-federal, including converted, not attributable to TANF or FSET) and FSET.

A copy of an Engagement Report follows:

Human Resources Administration
CA - July 26,2009 - Weekly Report
CA - Weekly Caseload Engagement Status

	A	B	C	D	E	F	G	H	I
		July 26, 2009		-35 Days	August 30, 2009		-63 Days	September 27, 2009	
		#	%	Change	#	%	Change	#	%
1	Total ACTIVE CASES - NYCWAY	179,641		(277)	179,918		(1,095)	180,736	
2	Active Single Issue Cases	7,029		(43)	7,072		(412)	7,441	
3	Total UNDERCARE CASES	172,612	100.0%	(234)	172,846	100.0%	(683)	173,295	100.0%
4	INDEFINITELY UNENGAGEABLE	70,652	40.9%	(143)	70,795	41.0%	(64)	70,716	40.8%
5	Case Head on SSI	1,592	0.9%	(49)	1,641	0.9%	177	1,415	0.8%
6	HASA Case	23,993	13.9%	(24)	24,017	13.9%	(61)	24,054	13.9%
7	Child Only Cases (ages 17 and under)	30,151	17.5%	(28)	30,179	17.5%	(205)	30,356	17.5%
8	Case Head Age 60 or Over	14,916	8.6%	(42)	14,958	8.7%	25	14,891	8.6%
9	TEMPORARILY UNENGAGEABLE	16,276	9.4%	(309)	16,585	9.6%	(80)	16,356	9.4%
10	*Temporarily Incapacitated - Health	684	0.4%	(8)	692	0.4%	(3)	687	0.4%
11	Child Under 3 Months	1,296	0.8%	(81)	1,377	0.8%	(47)	1,343	0.8%
12	*SSI Pending/Appealing	10,429	6.0%	(87)	10,516	6.1%	167	10,262	5.9%
13	Temporarily Exempt	2,580	1.5%	(36)	2,616	1.5%	(18)	2,598	1.5%
14	Pending WeCARE Scheduling/Outcome	1,287	0.7%	(97)	1,384	0.8%	(179)	1,466	0.8%
15	TOTAL UNENGAGEABLE CASES	86,928	50.4%	(452)	87,380	50.6%	(144)	87,072	50.2%
16	TOTAL ENGAGEABLE CASES	85,684	49.6%	218	85,466	49.4%	(539)	86,223	49.8%
17	ENGAGED	55,732	65.0%	1,397	54,335	63.6%	159	55,573	64.5%
18	WORK	37,061	43.3%	464	36,597	42.8%	407	36,654	42.5%
19	Employment	22,103	25.8%	(205)	22,308	26.1%	(98)	22,201	25.7%
20	* -Budgeted	18,361	21.4%	(476)	18,837	22.0%	(330)	18,691	21.7%
21	- < 20 hrs	4,770	5.6%	(102)	4,872	5.7%	(190)	4,960	5.8%
22	- 20+ & <30 hrs	2,934	3.4%	(113)	3,047	3.6%	(138)	3,072	3.6%
23	- 30+ hrs	10,657	12.4%	(261)	10,918	12.8%	(2)	10,659	12.4%
24	-Not Budgeted: No Aid to Continue	1,974	2.3%	162	1,812	2.1%	(12)	1,986	2.3%
25	-Grant Diversion	1,723	2.0%	128	1,595	1.9%	304	1,419	1.6%
26	Wage Subsidy	45	0.1%	(19)	64	0.1%	(60)	105	0.1%
27	WEP	10,895	12.7%	720	10,175	11.9%	551	10,344	12.0%
28	-WEP Basic	1,453	1.7%	359	1,094	1.3%	262	1,191	1.4%
29	-WEP Medical Limitations/WECARE	126	0.1%	(2)	128	0.1%	8	118	0.1%
30	-WEP & BEGIN Managed Activities	2,025	2.4%	202	1,823	2.1%	155	1,870	2.2%
31	-WEP Special	363	0.4%	(43)	406	0.5%	(59)	422	0.5%
32	-WEP & Job Skills	3,748	4.4%	114	3,634	4.3%	(42)	3,790	4.4%
33	-WEP & Substance Abuse Treatment	183	0.2%	7	176	0.2%	26	157	0.2%
34	-WEP/Substance Abuse/Job Search	226	0.3%	25	201	0.2%	18	208	0.2%
35	-WEP/Substance Abuse/Training	6	0.0%	4	2	0.0%	(3)	9	0.0%
36	-WEP/WECARE Concurrent Activity	2,372	2.8%	(103)	2,475	2.9%	192	2,180	2.5%
37	-WEP & Training	393	0.5%	157	236	0.3%	(6)	399	0.5%
38	Other Work Activity	9	0.0%	0	9	0.0%	3	6	0.0%
39	Substance Abuse Residential Treatment	4,054	4.7%	(51)	4,105	4.8%	(49)	4,103	4.8%
40	OTHER PARTICIPATION	18,671	21.8%	933	17,738	20.8%	(248)	18,919	21.9%
41	Education/Training	1,916	2.2%	751	1,165	1.4%	91	1,825	2.1%
42	Job Search Under 6weeks	152	0.2%	(49)	201	0.2%	(1)	153	0.2%
43	Job Search 6weeks (+)	1,263	1.5%	(80)	1,343	1.6%	(366)	1,629	1.9%
44	Student over age 15	2,109	2.5%	45	2,064	2.4%	103	2,006	2.3%
45	Substance Abuse Treatment	4,209	4.9%	72	4,137	4.8%	(9)	4,218	4.9%
46	Substance Abuse/Job Search	48	0.1%	(5)	53	0.1%	(8)	56	0.1%
47	Substance Abuse/Training	58	0.1%	(2)	60	0.1%	(6)	64	0.1%
48	Wellness/Rehab/WeCARE	3,280	3.8%	(102)	3,382	4.0%	(102)	3,382	3.9%
49	WeCARE & Substance Abuse	41	0.0%	4	37	0.0%	4	37	0.0%
50	WeCARE Vocational Rehabilitation	1,626	1.9%	110	1,516	1.8%	(70)	1,696	2.0%
51	WeCARE Concurrent Activity	913	1.1%	85	828	1.0%	(40)	953	1.1%
52	Needed at Home	3,056	3.6%	104	2,952	3.5%	156	2,900	3.4%
53	IN ENGAGEMENT PROCESS	8,215	9.6%	(572)	8,787	10.3%	(821)	9,036	10.5%
54	*Call -in Appointment Scheduled	6,662	7.8%	(573)	7,235	8.5%	(677)	7,339	8.5%
55	* Eligibility Call-In Appointment Scheduled	165	0.2%	26	139	0.2%	(31)	196	0.2%
56	WeCARE Assessment Scheduled	1,115	1.3%	11	1,104	1.3%	(3)	1,118	1.3%
57	In Review Process	273	0.3%	(36)	309	0.4%	(110)	383	0.4%
58	IN SANCTION PROCESS	9,589	11.2%	(379)	9,968	11.7%	(113)	9,702	11.3%
59	Conciliation/Conference/NOI	9,041	10.6%	(199)	9,240	10.8%	59	8,982	10.4%
60	*Awaiting Conciliation Scheduling	83	0.1%	(170)	253	0.3%	(142)	225	0.3%
61	Fair Hearing	465	0.5%	(10)	475	0.6%	(30)	495	0.6%
62	-Contesting	460	0.5%	(11)	471	0.6%	(25)	485	0.6%
63	-Not Contesting	5	0.0%	1	4	0.0%	(5)	10	0.0%
64	SANCTION IN EFFECT	12,148	14.2%	(228)	12,376	14.5%	236	11,912	13.8%
65	UNENGAGED	0	0.0%	0	0	0.0%	0	0	0.0%

CLAIMING OF F3 COSTS ON THE LDSS-2347-B1"SCHEDULE D-3 ALLOCATION AND CLAIMING OF ADMINISTRATIVE COSTS FOR EMPLOYMENT PROGRAMS"

Schedule D-3, Section 1, "Procedure for Calculating Federal and State Shares" will provide for reporting and allocating salary and fringe benefits, non-salary costs, and overhead costs of the F3 function. Amounts are allocated among the TANF Employment program (which is divided into Program costs and Administrative costs), the Food Stamp Employment and Training Program categories (Administration at 100% Federal, Administration at 50% Federal, Participant Reimbursement, Dependent Care Reimbursement) and the Non-Federal Employment Programs. SN-MOE cases with a food stamp work registrant meet both the TANF and Food Stamp programs requirement of registering to work and as such are eligible for funding under either category. Local districts have the option of including Safety Net Clients (SN-MOE) that are work registrant coded individuals as either Food Stamp Employment and Training (FSET) cases or as TANF cases at the beginning of the FFY. Once the local district has made the decision to add these cases to TANF or FSET it must be done consistently throughout the FFY. The federal, state, and local shares of these costs are also computed in this section.

Section 1 - Procedures for Calculating Federal and State Shares

Line 1 Total Employment Costs

Enter in column 1 the amount for total employment costs found on Schedule D, line 23, column 3.

Line 2 Participant and Dependent Care Costs For FSET

Column 1 Total

Enter in column 1 the sum of Object of Expense Code 19.1 (Participant Reimbursement), Object of Expense Code 19.3 (General Equivalency Diploma [GED] exam fee) and Object of Expense Code 19.2 (Dependent Care Reimbursement) taken from column 3 of the summary Schedule LDSS-923. This amount is included in the Non-salary costs amount on Schedule D, line 15, column 3.

Column 2 TANF Program

Leave blank.

Column 3 TANF Administration

Leave blank.

Column 4 FSET ADM. 100%

Leave blank.

Column 5 FSET ADM. 50%

Leave blank.

Column 6 Participant Reimbursement

Enter the FSET Participant Reimbursement amount from the summary LDSS-923 (Object of Expense Codes 19.1 and 19.3).

Column 7 FSET Dependent Care

Enter the Dependent Care amount from the summary LDSS-923 (Object of Expense Code 19.2).

Column 8 Non Federal Employment Program

Leave blank.

Line 3 Employment Related Transportation

Enter the Employment Related Transportation dollar amount from the summary LDSS-923 (Object of Expense Code 19.4) in both column 1 and column 2, all other columns on this line are blank.

Line 4 Work Subsidies for Training

Enter the Work Subsidies for Training dollar amount from the summary LDSS-923 (Object of Expense Code 19.5) in both column 1 and column 2, all other columns on this line are blank.

Line 5 Education and Training

Enter the Education and Training dollar amount from the summary LDSS-923 (Object of Expense Code 19.6) in both column 1 and column 2, all other columns on this line are blank.

Line 6 Other Work Activities

Enter the Other Work Activities dollar amount from the summary LDSS-923 (Object of Expense Code 19.7) in both column 1 and column 2, all other columns on this line are blank.

Line 7 Direct Charge Costs

In general, any employment contracts that are devoted to a single program may be direct charged to that program. Contracts that deal with more than one program should be allocated to these programs on the basis of case counts of the clients served by the contractor. The local districts may include the SN-MOE cases with a Food Stamp work registrant as either TANF or FSET program individuals for each contract as long as such services are non-assistance and allowable under both programs. SN-MOE cases which do not include an individual who is a food stamp work registrant or who are receiving services that are not reimbursable under the FSET program would be included in the TANF count, as long as the services provided are non-assistance. This decision should be made at the beginning of the federal fiscal year.

Note: Individuals or cases that cannot be included under TANF or FSET would be included in the number of Safety Net individuals/cases without dependent children (non-federal) as described above in the section, Counts for Allocating Employment Costs.

Column 1 Total

Enter in column 1 the amount of salaries and/or non-salary costs that can be directly identified to an employment program.

Column 2 TANF Program

Enter in column 2 the amount of salaries and/or non-salary costs that can be directly identified as TANF program costs.The local districts should report their F-3.1 functional costs in this column.

Column 3 TANF Administration

Enter in column 3 the amount of salaries and/or non-salary costs that can be directly identified as TANF administration costs. Any contracts that are solely TANF administrative in nature should be reported on this line. The local districts should report their F-3.1A functional costs in this column.

Column 4 FSET ADM 100%

Enter in column 4 the amount of salaries and/or non-salary costs that can be directly identified to the FSET ADM 100% employment program. The local districts should report their F-3.2 functional costs in this column.

Column 5 FSET ADM 50%

Enter in column 5 the amount of salaries and/or non-salary costs that can be directly identified to the FSET ADM 50% employment program. The local districts should report their F-3.3 functional costs in this column.

Column 6 Participant Reimbursement

Leave blank.

Column 7 FSET Dependent Care

Leave blank.

Column 8 Non-Federal Employment Program

Enter in column 8 the amount of salaries and/or non-salary costs that can be directly identified to the Non-Federal employment program. The local districts should report their F-3.4 functional costs in this column.

Line 8 Net Employment Costs

Column 1 Total

Enter the result of subtracting lines 2 through 7 from line 1 for column 1.

Column 2 TANF Program

Leave blank.

Column 3 TANF Administration

Leave blank.

Column 4 FSET ADM. 100%

Leave blank.

Column 5 FSET ADM. 50%

Leave blank.

Column 6 FSET Participant Reimbursement

Leave blank.

Column 7 FSET Dependent Care

Leave blank.

Column 8 Non Federal Employment Program

Leave blank.

Line 9 - Distribution Percentages (Individual counts from Local District PA/FS Claiming Tool or Case counts from NYC Engagement Report)

Column 1 Total

100% is entered.

Column 2 TANF Program

Leave blank.

Column 3 TANF Administration

Enter the result of Total TANF Employment individuals/cases divided by Total Employment individuals/cases.

Column 4 FSET ADM. 100%

Enter the result of Total FSET 100% Employment individuals/cases divided by Total Employment individuals/cases.

Column 5 FSET ADM. 50%

Enter the result of Total FSET 50% Employment individuals/cases divided by Total Employment individuals/cases.

Column 6 FSET Participant Reimbursement

Leave blank.

Column 7 FSET Dependent Care

Leave blank.

Column 8 Non Federal Employment Program

Enter the result of Total Non-Federal Employment individuals/cases divided by Total Employment individuals/cases.

The sum of these columns should equal 100%. If not, then the largest value in these columns should be adjusted until the sum equals 100%. If the largest amount is in more than one column, the first largest value from the left should be adjusted.

Line 10 - Employment Costs Allocated

Column 1 Total

Enter the amount from line 8 above.

Column 2 TANF Program

Leave blank.

Column 3 TANF Administration

Enter the result of multiplying the amount on line 8, column 1 by the percentage on line 9, column 3.

Column 4 FSET ADM. 100%

Enter the result of multiplying the amount on line 8, column 1 by the percentage on line 9, column 4.

Column 5 FSET ADM. 50%

Enter the result of multiplying the amount on line 8, column 1 by the percentage on line 9, column 5.

Column 6 FSET Participant Reimbursement

Leave blank.

Column 7 FSET Dependent Care

Leave blank.

Column 8 Non Federal Employment Program

Enter the result of multiplying the amount on line 8, column 1 by the percentage on line 9, column 8.

On Line 10, the sum of columns 3, 4, 5,and 8 must equal line 10, column 1. If the sum does not equal this amount, then the largest value on columns 3, 4, 5,or 8 should be adjusted. If the largest value is in more than one column, the first largest value from the left should be adjusted.

Line 11 Total Employment Program Costs

Column 1 Total

Enter the sum of lines 2, 3,4, 5, 6, 7, and 10.

Column 2 TANF Program

Enter the sum of lines 3, 4, 5, 6, and 7.

Column 3 TANF Administration

Enter the sum of lines 7 and 10.

Column 4 FSET ADM. 100%

Enter the sum of lines 7 and 10.

Column 5 FSET Program Administration 50%

Enter the sum of lines 7 and 10.

Column 6 Participant Reimbursement

Enter the amount found on line 2.

Column 7 FSET Dependent Care

Enter the amount found on line 2.

Column 8 Non Federal Employment Program

Enter the sum of lines 7 and 10.

Line 12 Federal Share

Column 1 Total

Enter the sum of columns 2 through 7.

Column 2 TANF Program

Enter the total federal share assigned to TANF Program by the local district from the Flexible Fund for Family Services (FFFS). If the local district does not enter an amount in this column the system will default to 50% federal share of the amount on line 11.

Column 3 TANF Administration

Enter the total federal share assigned to TANF Administration by the local district from the Flexible Fund for Family Services (FFFS). If the local district does not enter an amount in this column the system will default to 50% federal share of the amount on line 11.

Column 4 FSET ADM. 100%

Enter the result of multiplying line 11, column 4 by 100%.

Column 5 FSET Program Administration 50%

Enter the result of multiplying line 11, column 5 by 50%.

Column 6 Participant Reimbursement

Enter the result of multiplying line 11, column 6 by 50%.

Column 7 FSET Dependent Care

Enter the result of multiplying line 11, column 7 by 50%.

Column 8 Non Federal Employment Program

Leave blank.

Line 13 Balance

Subtract line 12 from line 11, and enter the results here for each column.

Line 14 State Share

As a result of the Local Administration Fund (LAF) not being renewed, Line 14 State Share is no longer a line to be used for inputting data.

Line 15 Local Share

Column 1 Total

Enter the sum of columns 2, 3, and 5 through 8.

Column 2 TANF Program

Enter the result of subtracting line 14, column 2, from line 13, column 2.

Column 3 TANF Administration

Enter the result of subtracting line 14, column 3, from line 13, column 3.

Column 4 FSET ADM. 100%

Leave blank.

Column 5 FSET ADM. 50%

Enter the result of subtracting line 14, column 5, from line 13, column 5.

Column 6 FSET Participant Reimbursement

Enter the result of subtracting line 14, column 6, from line 13, column 6.

Column 7 FSET Dependent Care

Enter the result of subtracting line 14, column 7, from line 13, column 7.

Column 8 Non Federal Employment Program

Enter the result of subtracting line 14, column 8, from line 13, column 8.

Section 1A Calculation of Federal Shares of TANF Program Costs (Memo Entry Only)

Column 1 TANF Program Costs

Enter on each line the dollar amount reported in the corresponding line of section 1, column 2 above.

Column 2 Federal Share Reimbursement Percentage

Enter on each line the federal share percentage assigned under FFFS. If the local district does not enter a percentage the system will default to 50% federal share of the amount reported in column 1.

Column 3 TANF Program Federal Share

Enter on each line the result of multiplying the dollar amount in column 1 by the federal share percentage in column 2.

Column 4 TANF Program State and Local Shares

Enter in column 4 the result of subtracting the dollar amount in column 3 from the dollar amount in column 1 for each line.

Section 2 - Computation of A-87 Federal Share

Section 2, Computation of A-87 Federal Shares will report and distribute total employment A-87 costs. The federal and local shares of these costs are also computed in this section.

Line 1 Total Employment A-87 Costs

Enter in column 1 the amount found on Schedule D, line 29, column 3.

Line 2 Direct Charge Costs

Enter in each column the A-87 costs associated (if any) with the directly charged costs reported in Section 1.

Line 3 Net Employment A-87 Costs

Enter the result of subtracting line 2 from line 1 for column 1.

Line 4 Distribution Percentages

Enter in each column the appropriate percentages taken from Section 1, line 9, columns 3, 4, 5,and 8.

Line 5 A-87 Costs Distributed

Column 1 Total

Enter the amount from line 3 column 1.

Column 2 TANF Program

Leave blank.

Column 3 TANF Administration

Enter the result of multiplying the amount on line 3, column 1 by the percentage on line 4, column 3.

Column 4 FSET ADM. 100%

Enter the result of multiplying the amount on line 3, column 1 by the percentage on line 4, column 4.

Column 5 FSET ADM. 50%

Enter the result of multiplying the amount on line 3, column 1 by the percentage on line 4, column 5.

Column 6 FSET Participant Reimbursement

Leave blank.

Column 7 FSET Dependent Care

Leave blank.

Column 8 Non Federal Employment Program

Enter the result of multiplying the amount on line 3, column 1 by the percentage on line 4, column 8.

The sum of the amounts in columns 3, 4, 5, and 8 on line 3 must equal line 3, column 1. If not, then the largest value in these columns should be adjusted until the sum equals the total. If the largest amount is in more than one column, the first largest value from the left should be adjusted.

Line 6 Total A-87 Costs

Column 1 Total

Enter the result of adding together the amounts on lines 2 and 5, column 1.

Column 2 TANF Program

Leave blank.

Column 3 TANF Administration

Enter the result of adding together the amounts on lines 2 and 5, column 3.

Column 4 FSET ADM 100%

Enter the result of adding together the amounts on lines 2 and 5, column 4.

Column 5 FSET ADM 50%

Enter the result of adding together the amounts on lines 2 and 5, column 5.

Column 6 Participant Reimbursement

Leave blank.

Column 7 Dependent Care

Leave blank.

Column 8 Non-Federal Employment Program

Enter the result of adding together the amounts on lines 2 and 5, column 8.

Line 7 Federal Share

Column 1 Total

Enter the sum of columns 3 through 5 of line 7.

Column 2 TANF Program

Leave blank.

Column 3 TANF Administration

Enter the total federal share the local district assigns to TANF Administration from the Flexible Fund for Family Services (FFFS). If the local district does not enter a percentage the system will default to 50% federal share of the amount reported on line 6, column 3.

Column 4 FSET ADM. 100%

Enter the result of multiplying the amount on line 6, column 4 by 100%.

Column 5 FSET ADM. 50%

Enter the result of multiplying the amount on line 6, column 5 by 50%.

Column 6 FSET Participant Reimbursement

Leave blank.

Column 7 FSET Dependent Care

Leave blank.

Column 8 Non Federal Employment Program

Leave blank.

Line 8 - Local Share

Column 1 Total

Enter the sum of columns 3, 5, and 8 of line 8.

Column 2 TANF Program

Leave blank.

Column 3 TANF Administration

Enter the result of subtracting line 7, column 3, from line 6, column 3.

Column 4 FSET ADM. 100%

Leave blank.

Column 5 FSET ADM. 50%

Enter the result of subtracting line 7, column 5, from line 6, column 5.

Column 6 FSET Participant Reimbursement

Leave blank.

Column 7 FSET Dependent Care

Leave blank.

Column 8 Non Federal Employment Program

Enter the amount found on line 6, column 8.

LDSS-2347-B1 (Revised 10/06)

SCHEDULE D-3
ALLOCATION AND CLAIMING OF ADMINISTRATIVE COSTS FOR EMPLOYMENT PROGRAMS
New York State Office of Temporary and Disability Assistance

MONTH	DISTRICT

Section 1: Procedure for Calculating Federal and State Shares	TOTAL	TANF PROGRAM	TANF ADMINISTRATION	FOOD STAMP EMPLOYMENT & TRAINING PROGRAM				NON-FEDERAL EMPLOYMENT PROGRAM
				ADMINISTRATIVE COSTS 100%	ADMINISTRATIVE COSTS 50%	PARTICIPANT REIMBURSEMENT	DEPENDENT CARE	
ITEM	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Total Employment Costs (Sch. D, Line 23, Col. 3)								
2. Participant and Dependent Care Costs								
3. Employment Related Transportation								
4. Work Subsidies for Training								
5. Education and Training								
6. Other Work Activities								
7. Direct Charge Costs								
8. Net Employment Costs								
9. Distribution Percentages (Case Counts)	100%							
10. Employment Costs Allocated								
11. Total Employment Programs Costs (Lines 2 through 7 and 10)								
12. Federal Share								
13. Balance								
14. State Share								
15. Local Share								

Section 1A: Calculation of Federal Shares of TANF Program Costs (Memo Entry Only)

ITEM	TANF PROGRAM COSTS	FEDERAL SHARE REIMBURSEMENT PERCENTAGE	TANF PROGRAM FEDERAL SHARE	TANF PROGRAM STATE AND LOCAL SHARES
1. Employment Related Transportation	$	%	$	$
2. Work Subsides for Training	$	%	$	$
3. Education and Training	$	%	$	$
4. Other Work Activities	$	%	$	$
5. Direct Charge Costs	$	%	$	$

LDSS-2347-B1 Reverse (Revised 10/06)

SCHEDULE D-3
ALLOCATION AND CLAIMING OF ADMINISTRATIVE COSTS FOR EMPLOYMENT PROGRAMS

SECTION 2: Computation of A-87 Federal Share	TOTAL	TANF PROGRAM	TANF ADMINISTRATION	FOOD STAMP EMPLOYMENT & TRAINING PROGRAM				NON-FEDERAL EMPLOYMENT PROGRAM
				ADMINISTRATIVE COSTS 100%	ADMINISTRATIVE COSTS 50%	PARTICIPANT REIMBURSEMENT	DEPENDENT CARE	
ITEM	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Total Employment A-87 Costs (Sch. D, Line 29, Col. 3)								
2. Direct Charge Costs								
3. Net Employment A-87 Costs								
4. Distribution Percentage (From Line 9 Above)	100%							
5. A-87 Costs Distributed								
6. Total A-87 Costs								
7. Federal Share								
8. Local Share								

Chapter 11: MA Eligibility Determ./Auth./ Payments (F4)

Introduction *11-2*

Description *11-2*

Types of Employees Assigned to the F4 Function *11-4*

Types of Costs Allocated to the F4 Function *11-4*

Claiming of F4 Costs on the LDSS-2347B-2 "Schedule D-4 Calculation for Medical Assistance Eligibility Determination/Authorization/ Payment Cost Shares" *11-7*

INTRODUCTION

This chapter describes the F4 Medical Assistance (MA) Eligibility/Determination/Authorization and Payment function, and the types of employees and costs that can be coded to the function.

DESCRIPTION

The MA Eligibility Determination/Authorization and Payments function includes all direct transactions for determining Title XIX MA eligibility. This function also includes all other activities undertaken for the MA program except MA Policy Planning/Administrative activities defined by function code F5.

In general, MA eligibility staff determines client eligibility based on client needs and resources and provides clients with the information necessary to reach a decision on provider care, and then authorize the care.

The MA eligibility activities may include, but are not limited to the following areas:

- ***New certifications*** **-** The early stage of processing a new MA application or reopening an MA case includes all work prior to the decision of MA eligibility and work associated with processing an MA application, and opening or denying an applicant after an eligibility determination has been made.
- ***Recertifications*** **-** This work is associated with recertifying an existing MA-Only case, including that work prior to and subsequent to determining or re-establishing eligibility for MA.
- ***MA Undercare Change/Undercare Maintenance*** **-** This work involves determining if a change in an MA case's circumstances affects the case category (FP or FNP) or the case eligibility. It includes all undercare work following a determination such as updating case data on the Welfare Management System (WMS).
- ***MA claims processing*** **-** While most MA program expenditures are processed at the state level through a fiscal agent, there are some MA expenditures that the local districts may still process. One example is payment of medical insurance premiums.

Activities reported in the F4 function may include:

- Administration and supervision of personnel assigned to work on the Medical Assistance Program.
- Resource investigations related to Medical Assistance cases. These costs are exclusive of the activities in the F10 Fraud and Abuse function.
- Caseworker activities.
- Support activities including accounting, legal, and clerical services, which are clearly identified as benefiting the F4 function.
- Outreach and other administrative activities related to the Medicaid expansion because of the State Child Health Insurance Plan (SCHIP).
- WMS operational costs allocated to the MA function from the F16 function.

The F4 function should specifically exclude the following costs, which should be coded to the F5 function:

- Medical Assistance Policy Planning/Administration activities eligible for federal reimbursement of 75%.

- Professional Medical Contract activities eligible for 75% federal reimbursement.
- Travel related to Professional Medical staff.

Working Disabled Buy-In Program

Starting with the original claim submission for July 2003, the Schedule D-4 includes certain administrative costs related to the Working Disabled Buy-In Program. This program is also known as the Medicaid Buy-In Program for Working People with Disabilities (MBI-WPD Program). The Working Disabled Buy-In program provides health care insurance to disabled people to enable them to work. To be eligible to take part in this Working Disabled Buy-In program participants must meet the following criteria:

- Be at least 16 years of age but under the age of 65 to participate in the program,
- The person must otherwise have been eligible for benefits under the SSI program except that earnings were in excess of the allowable limit,
- Net available income must not exceed 250% of Federal Poverty Level (FPL) for an one or two person household,
- Resources cannot exceed $10,000, and
- The participant must contribute to the cost of medical assistance in accordance with the premium structure defined in law.

OR

- Be at least 16 years of age but under the age of 65 and employed,
- The participant must have been eligible under the basic coverage group but lost their eligibility because their medical condition improved to the point that they were no longer disabled as SSI defines the term,
- No longer in receipt of medical assistance because they are no longer eligible for SSI disability benefits or disability issuance benefits under the Social Security Act,
- Continues to have a severe medically determinable impairment,
- Contributes to the cost of medical assistance in accordance with the premium structure, and
- Their employment consists of working at least forty hours per month at minimum wage.

Under the premium structure participants in the Working Disabled Buy-In program with net available income less than 150% FPL will have 0% as their premium. Participants with net available income between 150% and 250% FPL will have 7.5% of Net Unearned Income and 3% of Net Earned Income as their premium amounts. The administrative costs for the Working Disabled program are reimbursed at 50% federal share and 50% state share with the exception of A-87 costs that are funded 50% federal share and 50% local share. These costs are <u>not</u> exempt from the local district administrative cost cap.

State Child Health Plus (SCHIP)

The Schedule D-4 also reports State Children's Health Insurance Program (SCHIP) Medicaid expansion administrative costs. The State Child Health Plus program provides low-income children who are currently uninsured with health care coverage. These administrative expenditures are associated with the new Medicaid cases arising from the outreach efforts made to provide full Medicaid coverage to children who are 15

to 19 years of age at the 100% federal poverty line and children who are 6 to 19 years of age at the 133% federal poverty line. The administrative costs for this program are reimbursed at 65% federal and 35% state. They are exempt from the local district administrative cost cap.

Child/Teen Health Plan

In addition, the Schedule D-4 reports costs related to contractual agreements between the local social services districts and their early intervention agencies that act on behalf of the local district to identify and assess the health care needs of infants and toddlers eligible for the Child/Teen Health Plan

TYPES OF EMPLOYEES ASSIGNED TO THE F4 FUNCTION

The following staff should be coded to the F4 function:

- Personnel who determine eligibility for MA-Only clients.
- MA resource investigation workers not included in the F10 Fraud and Abuse function.
- Administrative and supervisory personnel engaged in directing activities of the MA program. These staff members would be included in the F4 function only if they do not have the skilled professional medical education or training to qualify for coding to the F5 MA Policy Planning/ Administration function.
- Clerical and stenographic who support the employees listed above.
- Other units, which are clearly identified as providing support only to F4 coded staff including accounting, legal, and MA systems and procedures staff.
- Personnel who perform outreach activities and screening of low-income children for the State Child Health Plus program. Such costs should be identified as F4.3

Staff devoted full time to Medical Assistance activities for Indians should be coded F4.1. This category is eligible for 100% state reimbursement on the RF-3, Section B (Additional State Aid for Indian Activities).

Full time staff who are performing personal care services on a full time basis should be coded F4.2.

Where an employee is assigned to more functions than the F4 function, a percentage of the individual's time should be counted in each applicable function. Instructions on the completion of time studies to distribute an individual's salary and person count among functions appear in Chapter 4 of this manual.

TYPES OF COSTS ALLOCATED TO THE F4 FUNCTION

Costs charged to the MA eligibility function may include the following:

- Salary costs charged for employee time and effort devoted specifically to the MA F4 function.
- Non-salary costs, including, but not limited to, materials, equipment, MA transportation costs paid to a client or his/her attendant, and other expenditures specifically needed for performing F4 coded activities. Non-salary costs for this function would also include any non-salary costs related to SCHIP outreach.
- Overall overhead costs allocated on the Schedule D to the F4 function from the F40 function;

- DSS overhead costs allocated on the Schedule D to the F4 function from the F20 function;
- Welfare Management System (WMS) costs allocated to the Medical Assistance Program from the WMS Worksheet. (See Chapter 17 of this manual for more information on allocating WMS costs to the benefiting programs.);
- A-87 indirect DSS costs allocated on the Schedule D to the F4 function from the overhead functions; and
- MA eligibility determination costs identified from results of the I/CM-RMS as costs benefiting the MA Program are transferred to this function. Beneficial costs represent F1 coded eligibility activity for both TANF and Safety Net recipients that are shared with the F4 MA function. These costs are transferred from Schedule D-1 to Schedule D-4. (See Chapters 8 and 22 for further information on the I/CM-RMS process.)
- F2 coded MA health-related service costs for activities that are identified by the Services Random Moment Survey (SRMS) percentages. These activities include MA eligibility determinations and re-determinations, MA case management activities, referrals of children for services included in the Early and Periodic Screening, Diagnosis and Treatment (EPSDT) program. Also included are referrals for services provided to MA eligible adults and children not covered by EPSDT or case management. This activity also includes the provision of assistance in arranging for, transporting to, or implementing physical and mental health care services and plans. These costs are transferred from the Schedule D-2 to the Schedule D-4. (See Chapters 9 and 23 of this manual for more information on the SRMS process.)
- Directly identified costs related to staff who directly provides personal care services to MA recipients.
- MA Family Planning costs determined by using the MA Family Planning percentage calculated by the local district on a quarterly basis from the Medical Assistance Statistical Report (MR-0-36).
- Contracts with designated early intervention agencies (object of expense code 18.3) that act on behalf of the local district to identify and assess the health care needs of infants and toddlers eligible for the Child/Teen Health Plan. Such costs should be identified as F4.3
- Medical transportation costs. Certain medical transportation expenditures must be claimed as administrative costs rather then assistance costs, the following are the guidelines on which costs are claimable under what group.
    - All transportation services furnished by a provider to whom a direct vendor payment can be made are claimable for reimbursement as assistance costs. A provider is any individual or entity furnishing Medicaid services under a provider agreement with the Medicaid agency. If there is no provider agreement in place then the transportation expenditures must be claimed as administrative costs.
    - All non-vendor transportation payments should be claimed for reimbursement as administrative costs.

    These non-vendor payments include, but are not limited to the following:
        - Reimbursement to recipients for medical transportation,
        - Costs of meals and/or lodging en route to and from medical care, and while receiving medical care,

- Costs 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,
- Costs of bus and subway tokens/passes purchased from the local transportation authority by the local department for distribution to recipients, and
- Payments made to a party that is not the provider of the transportation service.

Local Share Medicaid Takeover Plan

Effective January 1, 2006, New York State caps the local share Medicaid payments including administrative costs. As enacted, the law establishes calendar year 2005 as the base period for calculating future local share increases. The legislation requires that the 2005 base year amount be increased by 3.5% for calendar year 2006, 3.25% for calendar year 2007, and 3.00% for calendar year 2008 and each year thereafter. This modest growth rate is applied in a non-compounded manner.

The State Department of Health (DOH) calculates district-specific estimated local share cap amounts using the 2005 base period. Starting January 1, 2006 the local districts pays equal weekly payments based on the calculated amount for SFY 2005/06. Starting April 1, 2006 the local districts pays equal weekly payments based on the SFY 2006/07 amount. The DOH computes the calendar year 2005 amounts using actual expenditures and adjustments by June 30, 2006 and promulgates final annual (and weekly) State fiscal year caps for SFY 2005/06 and SFY 2006/07. This results in the establishment of the final cap and an adjustment in payment amounts. A reconciliation of the estimated and final cap amounts is completed no later than December 30, 2006.

The local districts continue to complete the medical assistance claim schedules showing local shares of their expenditures. These costs are compared to the capped amount to determine under- or over- reimbursement for the period of the claim. The DOH notifies the local districts of the results as the milestone dates are reached.

Commencing January 1, 2008, districts have the option of using a sales tax intercept methodology to meet their cap allocations. The law provides specific local resolution language which must be delivered by certified mail to the Department of Health no later than September 30, 2007 if a district wishes to utilize the sales tax methodology. Districts **cannot** rescind this decision. Effective January 1, 2008, local district Medicaid cap payments to the State, at the option of the local district government, will be based on:

- The capped local contribution methodology; or
- A fixed percentage of local sales tax revenue based on the 2006-07 capped contribution and local sales tax base.

CLAIMING OF F4 COSTS ON THE LDSS-2347B-2 "SCHEDULE D-4 CALCULATION FOR MEDICAL ASSISTANCE ELIGIBILITY DETERMINATION/AUTHORIZATION/ PAYMENT COST SHARES"

The Schedule D-4 is used for the distribution and claiming of F4 coded MA administrative expenditures transferred from the Schedule D, F1 coded MA Beneficial administrative costs transferred from the Schedule D-1, and F2 coded MA Health Related administrative costs transferred from the Schedule D-2. MA Eligibility, Family Planning, Personal Care costs, Child Health Plus, Early Intervention Program contracts, and related A-87 costs are identified along with applicable federal participation rates and federal, state, and local shares.

MA Federal Participating Percentages

There are two percentages to identify the federal participation of MA costs. These are the Medical Assistance Federally Participating Percentage (MA-FP) and the Safety Net Beneficial Federal Participation Percentage (SN-FP).

The Medical Assistance Federally Participating Percentage (MA-FP%) is calculated by the local district on a quarterly basis from information contained in the same MR-0-36 report used to calculate the MA Family Planning percentage. This MA-FP% is applied to F4 coded MA Eligibility and Family Planning costs. This percentage is used to determine how much of the F4 costs can be claimed for federal participation. Since some of the MA cases are federally non-participating (FNP) cases, the administrative costs of the MA program are apportioned between the MA-FP and the MA-FNP reimbursement categories using this percentage.

The MA Federal Participation percentage is provided by the Bureau of Financial Services (BFS) on a quarterly basis, and applied to SN Beneficial costs transferred from the Schedule D-1 to the Schedule D-4 (in section 3 of the Schedule D-4).

MA Statistical Report (MR-0-36)

The MA Statistical Report (MR-0-36) is a report developed by the NYS Department of Health, Office of Medicaid Management. It uses monthly data from the Mangement and Administrative Reporting Subsystem (MARS) of the Medicaid Managment Information System (MMIS). The MR-0-36 report provides on a monthly basis numbers of beneficiaries, service units, and expenditures by specific aid and service categories.

The report used to calculate the necessary quarterly percentages for the Schedule D-4 should be dated for the middle month of the preceding quarter. For example, February's MR-0-36 report is used to calculate the percentages for claims submitted by the district for April, May, and June. If this report is unavailable, the local district should use the latest MR-0-36 report they have on file. It is important to note when calculating the various quarterly percentages that the Total beneficiaries listed on the MR-0-36 report represent an unduplicated recipient count. In other words, a recipient may have been included in more than one aid category, but is included only once in the total. See Fiscal Reference Manual Volume 2, Chapter 5 for additional information.

INSTRUCTIONS FOR SCHEDULE D-4

The Schedule D-4 is completed and submitted monthly. All districts must complete sections 1, 2, and 3. Section 3 should be completed first since some numbers computed in that section are carried to the other sections. It is important to note that calculated negative numbers must be replaced by zeros on the Schedule D-4. Negative numbers cannot be added. Also, please note if the Medical Assistance Statistical Report (MR-0-36) reports small numbers (usually negative) for the Title XXI State Child Health Plus program do not report these number as this program has ended. Any necessary adjustments to allocation percentages should be taken against the largest result.

Section 1 - Calculation of Federal, State and Local Shares

Line 1 - Total MA Costs

Column 1 Total

Enter the total Medical Assistance Eligibility Determination/ Authorization/Payment amount from Schedule D, line 23, column 4.

Column 2 Title XIX MA Eligibility

Subtract from the amount in column 1, the sum of the amounts in columns 3, 4, 5, and 6, and enter the result in column 2 of line 1.

Column 3 Title XIX Family Planning

Subtract the amount in column 4 (Personal Care) from the amount in column 1 (Total). Multiply this result by the Medical Assistance Family Planning percentage, and enter the product in column 3, line 1.

The MA-Family Planning percentage is calculated on a quarterly basis from the Medical Assistance Statistical Report (MR-0-36). The calculation is determined from the Grand Total Section of the MR-0-36 report. The sum of the Grand Total beneficiary counts for Family Planning and Child/Teen Health Plan (C/THP) Family Planning is the numerator. The sum of the beneficiary counts for the Family Planning, C/THP, C/THP Family Planning, and All Other Services is the denominator. The total amount reported on the MR-0-36 report should **not** be used as the denominator in this calculation.

Column 4 Title XIX Personal Care

Enter those costs included in column 1 which are identified for any full time Personal Care staff who have been assigned to Function F4.2.

Column 5 Title XXI State Child Health Plus

Subtract the amount in column 4 (Personal Care) from the amount in column 1 (Total). Multiply this result by the State Child Health Plus percentage, and enter the product in column 5, line 1. If you have staff and other costs solely devoted to this program, and directly identifiable to this activity, then report those costs here and do not use the percentage method above. Only one method can be used to report these costs.

The State Child Health Plus percentage is calculated on a quarterly basis from the Medical Assistance Statistical Report (MR-0-36). The calculation is determined from the Grand Total Section of the MR-0-36 report. The total beneficiary count for the Child 6-18 (133% FPL) category is the numerator. The beneficiary counts for the Total of All Beneficiaries is the denominator.

Column 6 Working Disabled Buy-In Program

Subtract the amount in column 4 (Personal Care) from the amount in column 1 (Total). Multiply this result by the Working Disabled Buy-In percentage, and enter the product in column 6, line 1. If you have staff and other costs solely devoted to this program, and directly identifiable to this activity, then report those costs here and do not use the percentage method above. Only one method can be used to report these costs.

The Working Disabled Buy-In percentage is calculated on a quarterly basis from the Medical Assistance Statistical Report (MR-0-36). The calculation is determined from the Grand Total Section of the MR-0-36 report. The total beneficiary counts for the aid category "Medicaid Buy-In-Disabled" and the aid category "Medicaid Buy-In-Medically Improved" should be added together and the result will be the numerator. These two aid categories will have three age groups of 0-20, 21-64, and 65+. Due to the design of the MR-0-36 report the age group 65+ is included within the list; however this age group is not eligible for either program. If a beneficiary count does appear in this age group it should not be included with either the numerator or denominator counts. Please use the total counts for each category. The beneficiary counts for the Total of All Beneficiaries is the denominator.

Line 2 MA Federal Participating (MA-FP) Percentage

Enter in column 1 the MA Federal Participating percentage.

This percentage is determined on a quarterly basis using the Grand Total Section of the Medical Assistance Statistical Report (MR-0-36). This is calculated by dividing the number of beneficiaries in the total column (for the aid category subtotal labeled "FP Total Title XIX Recipient") by the number of beneficiaries in the total column of the Grand Total line.

Due to a special 1115 demonstration project most MA recipients are consider to be federally eligible so that the MA-FP rate should be in the very high nineties percentages or may be one hundred percent.

Line 3 Expenditures Eligible for Federal Participation

Multiply each amount entered on line 1, columns 2 and 3 by the percentage on line 2, column 1 and enter the results on this line in the appropriate column. Bring down the amounts on line 1, columns 4, 5, and 6 to the respective columns of this line. Add the amounts in columns 2, 3, 4, 5, and 6 together and enter the result in column 1, line 3.

Line 4 MA Health Related Costs Transferred From Schedule D-2

Enter in columns 1 and 2 of this line the amount reported on Schedule D-2, section 1, line 12, column 6 for Title XIX MA Health Related Services.

Line 5 TANF/Family Assistance Beneficial Costs transferred from Schedule D-1

Enter in columns 1 and 2 of this line the result of adding together the TANF/Family Assistance and the Safety Net MOE Beneficial MA activity amounts reported on Schedule D-1, section 1, line 7, column 2 and column 3 respectively.

Line 6 Safety Net Beneficial Costs eligible for Federal Funding

Enter in columns 1 and 2 of this line the amount taken from section 3, line 1, column 3 of this schedule. This is the amount of the Safety Net (SN) MA Beneficial Activity Costs transferred from Schedule D-1, section 1, line 7, column 6, that is eligible for federal funding.

Line 7 Total MA Costs Eligible for Federal Financial Participation

For columns 1 through 6, add the amounts on lines 3 through 6 together, and enter the results in the appropriate columns. For line 7, the sum of the amounts in columns 2, 3, 4, 5, and 6 should equal the total of lines 3, 4, 5 and 6, for column 1.

Line 8 Federal Share

Multiply the amounts reported on line 7, columns 2, 4, and 6 by 50% and enter the results in the appropriate columns. Multiply the amount on line 7, column 5 by 65% and enter the result in the respective column. Multiply the amount on line 7, column 3 by 90% and enter the result in the respective column. Add columns 2, 3, 4, 5, and 6 together and enter the result in column 1.

Line 9 SN Beneficial Costs from Schedule D-1, State Funded

Enter in columns 1 and 2 of this line the Balance amount from section 3, line 1, column 4 of this schedule. This is the amount of the SN MA Beneficial Activity Costs transferred from Schedule D-1 that is eligible for state funding only.

Line 10 Early Intervention Program Contracts

The local districts will perform a three-part calculation to determine the non-federal share of these costs. First, multiply the total of the contracts listed in object of expense code 18.3 of the Schedule LDSS-923 Summary by the MA-Federal Participating (MA-FP) Percentage from line 2 above. Multiply this result by 50 percent to determine the federal share received on line 8-Federal Share. Subtract this federal share amount from the total amount of the contracts and enter that amount in columns 1 and 2 of this line.

Line 11 Balance

For each column, enter the result of adding together the amounts on lines 1, 4, 5, 6 and 9 and subtracting the amounts on lines 8 and 10 from that sum. The sum of columns 2, 3, 4, 5, and 6 together should equal the result of adding together the amounts on column 1, lines 1, 4, 5, 6, and 9, and subtracting the amounts on column 1, lines 8 and 10 from that result.

Line 12 State Share

Multiply the amounts reported on line 11, columns 2 through 4 by 50 percent, and enter the results in the appropriate columns. For columns 5 and 6, bring down the amount on line 11 in the respective column. Add the amounts in columns 2, 3, 4, 5, and 6 together and enter the result in column 1. Please note that there is thirty-five percent state share reimbursement for the Child Health Plus program that is outside the state administrative cost cap.

Line 13 - Local Share

For columns 3, 4, 5, and 6, enter the result of subtracting the amount on line 12 from the amount on line 11. For column 2 enter the result of adding together the amount on line 10 and the amount on line 11 and subtracting from that result the amount on line 12. The sum of the amounts in columns 2, 3, 4, 5, and 6 should equal the result of subtracting the amount on line 12, column 1 from the amount on line 11, column 1 and adding the amount on line 10, column 1.

Section 2 A-87 Costs

Line 1 Total MA A-87 Costs

Column 1 Total

Enter in column 1 the Medical Assistance Eligibility A-87 costs reported on Schedule D, line 29, column 4.

Column 2 Title XIX MA Eligibility

Subtract the amounts in columns 3, 4, 5, and 6 of this line from column 1 and enter the result here.

Column 3 Title XIX Family Planning

Multiply the remainder of column 1 less the amount in column 4 by the Medical Assistance Family Planning percentage, and enter the result here. (The Family Planning Percentage is determined in section 1 above.)

Column 4 Title XIX Personal Care

Multiply the amount in column 1 of this line by the result of Title XIX MA - Personal Care Costs divided by Total Medical Assistance Eligibility costs. The amounts used for this calculation are taken from line 1 of section 1 above.

Column 5 Title XXI State Child Health Plus

Multiply the remainder of the amount in column 1 of this line less the amount in column 4 by the Medical Assistance State Child Health Insurance Plus (SCHIP) percentage, and enter the result here. The SCHIP percentage is determined in section 1 above.

Column 6 Working Disabled Buy-In Program

Multiply the amount in column 1 of this line by the Medical Assistance Working Disabled Buy-In percentage, and enter the result here. The Working Disabled Buy-In percentage is determined in section 1 above.

The sum of the amounts columns 2, 3, 4, 5, and 6 should equal the amount in column 1.

Line 2 MA Federal Participating Percentage

Enter the MA Federal Participating percentage as determined in section 1, line 2 above.

Line 3 Costs Eligible for Federal Participation

Multiply the amounts entered on line 1, columns 2, and 3 by the percentage on line 2, column 1, and enter the results in the appropriate columns. Bring down the amounts from line 1, columns 4, 5, and 6

to the respective columns of this line. Add together the amounts in columns 2, 3, 4, 5, and 6 and enter the sum in column 1.

Line 4 Costs From Schedule D-2

Enter in columns 1 and 2 the amount reported on Schedule D-2, section 2, line 10, column 6 for Title XIX-MA Health Related Services.

Line 5 TANF/Family Assistance Beneficial Costs from Schedule D-1

Enter in columns 1 and 2 of this line the result of adding together the TANF/Family Assistance and the Safety Net MOE Beneficial A-87 amounts reported on Schedule D-1, section 2, line 7, column 2 and column 3 respectively.

Line 6 SN Beneficial Costs from Schedule D-1, Federally Funded

Enter in columns 1 and 2 of this line the amount from section 3, line 2, column 3 of the Schedule D-4. This is the amount of the SN Medicaid Beneficial Activity A-87 costs transferred from Schedule D-1, section 2, line 7, column 6 that is eligible for federal funding.

Line 7 Total A-87 Costs Eligible for Federal Financial Participation

Enter in the appropriate columns the results of adding together the amounts on lines 3 through 6. The sum of the amounts in columns 2, 3, 4, 5, and 6 should equal the sum of the amounts in lines 3 through 6 in column 1.

Line 8 Federal Share

Multiply the amounts reported on line 7, columns 2, 4, and 6 by 50%, and enter the results in the appropriate columns. Multiply the amount reported on line 7, column 5 by 65%, and enter the result in column 5. Multiply the amount reported on line 7, column 3 by 90%, and enter the result in column 3. Add the amounts in columns 2, 3, 4, 5, and 6, and enter the sum in column 1.

Line 9 SN Beneficial Costs from Schedule D-1, Locally Funded

Enter in columns 1 and 2 of this line the amount from section 3, line 2, column 4 of this schedule. This is the amount of the SN MA Beneficial Activity A-87 costs transferred from Schedule D-1, section 2, line 7, column 6, that is only locally funded.

Line 10 Total Local Share

Enter the result of adding together the amounts on lines 1, 4, 5, 6 and 9, and subtracting line 8 from that sum for each column. The sum of the amounts on line 10, columns 2, 3, 4, 5, and 6 should equal the sum of the amounts in column 1, on lines 1, 4, 5, 6, and 9 less the amount on line 8.

There is no state share funding of A-87 Costs for any program.

Section 3 - Federal Funding of Safety Net Beneficial Costs

The MA portion of the SN beneficial costs is transferred from the Schedule D-1 to the Schedule D-4 and a portion of these transferred costs is federally reimbursable. This section determines the amount of federal funding for SN Beneficial costs.

Line 1 Total Costs

Column 1 SN Beneficial Costs

Enter the amount from Schedule D-1, section 1, line 7, column 6.

Column 2 Safety Net FP%

Column 2 should contain a federally participating percentage used to determine federal funding of SN beneficial costs. The Bureau of Financial Services provides this percentage to local districts. This percentage is calculated from the most current quarterly MA Eligibility Statistical Report. This report has eight (8) categories of assistance: Default FNP, Old HR, SN w/o Dep, Veterans, Public Home, Alien (FP), Alien (FNP), and Pub Shel. The federal participation percentage is the result of dividing the total number of recipients in Old HR, SN w/o Dep, and Veterans by the total number of eligibles in Safety Net.

Column 3 Federal Funding

Multiply the amount in column 1, line 1, section 3 by the percentage in column 2, line 1, and enter the result in column 3. Carry this amount to section 1, line 6, columns 1 and 2.

Column 4 Balance

Subtract the amount in column 3 from the amount in column 1 of line 1, and enter the result in this column. Carry this amount to line 9, columns 1 and 2 in section 1 of this schedule.

Line 2 - A-87 Costs

Column 1 SN Beneficial Costs

Enter the amount from Schedule D-1, section 2, line 7, column 6.

Column 2 FP%

Enter the FP% from line 1, column 2, section 3 of this schedule.

Column 3 Federal Funding

Multiply the amount in column 1, line 2, section 3 by the percentage in column 2, line 2, and enter the result here. Carry this amount to line 6, columns 1 and 2 of section 2 of this schedule.

Column 4 Balance

Subtract the amount in column 3 from the amount in column 1 of this line, and enter the result in this column. Carry this amount to line 9, columns 1 and 2 of section 2 of this schedule.

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SCHEDULE D-4
CALCULATION OF MEDICAL ASSISTANCE ELIGIBILITY
DETERMINATION/AUTHORIZATION/PAYMENTS COST SHARES

DISTRICT	MONTH

Section I: Calculation of Federal, State and Local Shares

ITEM	TOTAL (1)	TITLE XIX MA ELIGIBILITY (2)	TITLE XIX FAMILY PLANNING (3)	TITLE XIX PERSONAL CARE (4)	TITLE XXI STATE CHILD HEALTH PLUS (5)	WORKING DISABLED (6)
1. Total MA Costs						
2. Federal Participating Percentage						
3. Expenditures Eligible for FFP						
4. Costs from Schedule D-2						
5. TANF Beneficial Costs from Schedule D-1						
6. Safety Net Beneficial Costs from Schedule D-1 Federally Funded						
7. Total MA Costs Eligible for FFP						
8. Federal Share						
9. Safety Net Beneficial Costs from Schedule D-1 State Funded						
10. Early Intervention Program Contracts						
11. Balance						
12. State Share						
13. Local Share						

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SCHEDULE D-4
CALCULATION OF MEDICAL ASSISTANCE ELIGIBILITY
DETERMINATION/AUTHORIZATION/PAYMENTS COST SHARES

Section II: A-87 Costs

ITEM	TOTAL (1)	TITLE XIX MA ELIGIBILITY (2)	TITLE XIX FAMILY PLANNING (3)	TITLE XIX PERSONAL CARE (4)	TITLE XXI STATE CHILD HEALTH PLUS (5)	WORKING DISABLED (6)
1. Total MA A-87 Costs						
2. Federal Participating Percentage						
3. Costs Eligible for Federal Participation						
4. Costs from Schedule D-2						
5. TANF Beneficial Costs from Schedule D-1						
6. Safety Net Beneficial Costs from Schedule D-1 Federally Funded						
7. Total A-87 Costs Eligible for FFP						
8. Federal Share						
9. Safety Net Beneficial Costs from Schedule D-1 Locally Funded						
10. Total Local Share						

Section III: Federal Funding of Safety Net Beneficial Costs

ITEM	SN BENEFICIAL COSTS (1)	SAFETY NET FP % (2)	FEDERAL FUNDING (3)	BALANCE (4)
1. Total Costs				
2. A-87 Costs				

Chapter 12: Medical Assistance Policy Planning/Administration (F5)

Introduction *12-2*

Description *12-2*

Types of Employees Assigned to the F5 Function *12-2*

Types of Costs Allocated to the F5 Function *12-4*

Claiming of F5 Costs on the LDSS 2347B-3 "Schedule D-5 Calculation of Medical Assistance Policy Planning/Administration Cost Shares" *12-4*

INTRODUCTION

This chapter describes the Medical Assistance Policy Planning/Administration function, the types of employees assigned to this function, and the types of costs assigned to this function.

DESCRIPTION

The Medical Assistance Policy Planning/Administration function (F5) encompasses administrative aspects of the Title XIX MA program which require professional medical analysis and judgment from skilled professional medical personnel. The direct salaries and fringe benefits of skilled professional medical personnel and their direct support staff are eligible for 75% federal reimbursement. Non-salary expenditures for travel of skilled professional medical personnel and direct support staff, and expenditures related to Medical Professional Contracts are eligible for 75% federal reimbursement.

The costs for staff of other public agencies performing the F5 function activities may be eligible for 75% federal reimbursement. The activities provided must be directly related to the administration of the Medical Assistance Program, and employee education and work requirements specified below must be met. As documentation for the 75% federal participation, there must be a written agreement between parties which verifies these requirements are met.

There is a 90% federal share available for F5 activities related to Family Planning.

A 75% federal share is available for F5 administration activities costs allocated to Policy Planning and Administration. A 50% federal share is available for A-87 overhead costs allocated to Policy Planning and Administration.

A 50% federal share is available for the amounts claimed in the F5 function which do not qualify for higher federal reimbursement. These amounts include non-salary costs other than those specified previously, and overhead costs allocated to the F5 function.

The federal shares noted above are applied to the portion of F5 costs which are federally participating. This portion is determined by the application of the Federal Participating percentage (FP%) described in the previous chapter on the F4 function.

TYPES OF EMPLOYEES ASSIGNED TO THE F5 FUNCTION

The employees assigned to this function include skilled medical personnel and their direct supporting staff.

The skilled professional medical personnel must have professional education and training in the field of medical care or appropriate medical practice. The phrase, professional education and training, means the completion of a two-year or longer program leading to an academic degree or certificate in a medically related profession. This qualification is demonstrated by possession of a medical license, certificate, or other document from a recognized national or state medical licensing or certifying organization. It also can be documented by a degree in a medical field issued by a college or university certified by a professional medical organization.

Skilled professional medical personnel eligible for coding to the F5 function include physicians, dentists, nurses, medical or psychiatric health workers, hospital or public health administrators, or other specialized personnel in the field of medical care.

Medical Social Workers must have a Master of Social Work (MSW) degree. As part of the course work for the Master's degree, a specialization (track or concentration) in clinical practice, health care practice, other medical application, or the equivalent.

The equivalent requirements are met in the following situations:

- The social worker completed the graduate degree at a school that offered health care or medical specializations, but the social worker formally concentrated in another area. The social worker would qualify if he/she completed as many health courses as would be required for concentrations in health care.
- The social worker completed a graduate program that offered concentrations, but none distinctly in health care or medical applications. The transcript must show at least as many credits received in health care as would be required for any of the concentrations offered. For example, if a minimum of four courses is required for any concentrations, the transcript must show completion of at least four courses in health or medical applications.

Their work in administering the Title XIX MA program must require professional medical knowledge and skills. A documented employer-employee relationship must exist between the local social services agency and the skilled professional medical personnel and their direct support staff.

Experience in the administration, direction, or implementation of the medical assistance program is not considered the equivalent of professional training in a medical field or medical knowledge and skills.

Duties of skilled professional medical personnel may include the following:

- Planning the scope of the MA program;
- Determining medical care to be delivered including the responsibility for determining the level of institutional care patients require, also securing nursing home beds appropriate for the medical needs of patients;
- Acting as a liaison on the medical aspects with providers of services and other agencies that provide medical care;
- Furnishing expert medical opinions for the adjudication of administrative appeals;
- Reviewing complex medical billings;
- Providing technical assistance and drug abuse screening on pharmacy billings;
- Participating in medical review or independent professional review team activities including conducting, researching, and evaluating the delivery of medical services;
- Assessing the necessity for and adequacy of medical care and services provided, as in a utilization review; and
- Assessing, through case management activities, the necessity for and adequacy of medical care and services for individual recipients.

Other staff eligible for F5 coding include those who directly support skilled professional medical personnel in the MA Policy Planning/Administration function. Support staff is the general description for secretarial, stenographic, and clerical staff, administrative assistants, and other sub-professional staff in work assignments necessary for the completion of professional responsibilities and functions of skilled professional medical staff. The skilled professional medical staff must directly supervise the support staff's work for support staff to be coded to the F5 function.

TYPES OF COSTS ALLOCATED TO THE F5 FUNCTION

The costs chargeable to the MA Policy Planning/Administration function may include the following:

- Direct salary and fringe benefits for employee time and effort devoted specifically to the MA Policy Planning and Administrative function by the types of employees assigned to the F5 function as described above.
- Medical Professional Contracts which are personal service contracts between the local social services district and a skilled professional medical person (not an organization) performing policy, planning, and administration activities. In this case, the skilled professional medical person is not on the local social services district payroll. These costs are reported under object of expense code 18.1.
- The costs for staff of other public agencies performing the F5 function provided that the specific requirements for 75% federal reimbursement are met, and documented in a written agreement between the parties.
- The costs of travel for F5 coded staff.
- Salary and Non-salary Overall Overhead costs allocated to the F5 function from the F40 function.
- Salary and Non-salary DSS Overhead costs allocated to the F5 function from the F20 function.

The above types of costs also include an MA Family Planning component through the application of the Family Planning Percentage to F5 costs. Please refer to the previous chapter on F4 costs for a description of this percentage, and how it is calculated.

All other non-salary costs incurred to perform the MA Policy Planning/ Administration function should be coded F4 and claimed for 50% federal reimbursement on Schedule D-4.

MA Policy Planning/Administration staff training costs are reported in the F6 function.

CLAIMING OF F5 COSTS ON THE LDSS 2347B-3 "SCHEDULE D-5 CALCULATION OF MEDICAL ASSISTANCE POLICY PLANNING/ADMINISTRATION COST SHARES"

The Schedule D-5 is used for distribution and claiming of MA Policy Planning/Administration, and MA Family Planning expenditures. Federal reimbursement is available at 75% (50% on overhead costs) on allowable federally participating amounts of the MA Policy Planning/Administration expenditures. Federal reimbursement is available at 90% for all federally participating MA Family Planning amounts.

A-87 costs are also eligible for Federal reimbursement of 50% on MA Policy Planning/Administration amounts, and 90% on Family Planning amounts

Instructions for the Schedule D-5

Each month the local districts must complete Sections 1, 2, and 3 of the Schedule D-5

Section 1 - Calculation of Federal, State and Local Shares of Administrative Costs

Line 1

Column 1 Total Salary and Non-Salary Expenditures

Enter the result of adding together the amounts from Schedule D, column 5, lines 5 (Total Salaries and Fringe Benefits) and 15 (Non-Salary Costs Assigned to Function).

Column 2 Family Planning

Multiply the MA Family Planning percentage calculated by the district for the preparation of this month's Schedule D-4 times the amount in column 1, line 1. Enter the result in column 2, line 1.

Column 3 Planning/Administration

Enter the result of subtracting the amount in column 2, line 1 from the amount in column 1, line 1.

Line 2 Federal Participating Percentage (FP%)

Enter the FP% from Schedule D-4, section 1, column 1, line 2.

Line 3 Expenditures Eligible for FP

Multiply the amounts entered on line 1, columns 2 and 3, by the FP% on line 2, and enter the results on line 3 in the respective columns. Add the amounts in line 3, columns 2 and 3 together and enter the result in column 1, line 3.

Line 4 Federal Share

Multiply the amount entered on line 3, column 2 by 90%, and the amount entered on line 3, column 3 by 75%, and enter the results in the respective columns. Add the amounts in line 4, columns 2 and 3 together and enter the result in column 1, line 4.

Line 5

Column 1 Total Overhead Costs

Enter in line 5, column 1 the result of subtracting the line 1, column 1 amount above from the amount on Schedule D, column 5, line 23 (Total Salary & Non-Salary Expenses).

Column 2 Family Planning

Multiply the MA Family Planning percentage calculated by the district for the preparation of this month's Schedule D-4 times the amount in column 1, line 5. Enter the result in column 2, line 5.

Column 3 Planning/Administration

Enter the result of subtracting the amount in column 2, line 5, from the amount in column 1, line 5.

Line 6 FP Amount

Multiply the amounts entered on line 5, columns 2 and 3, by the FP% on line 2, and enter the results on line 6 in the respective columns. Add the amounts in line 6, columns 2 and 3 together and enter the result in column 1, line 6.

Line 7 Federal Share

Multiply the amount on column 2, line 6 by 90%, and the amount entered on column 3, line 6 by 50%, and enter the results in the respective columns. Add the amounts in columns 2 and 3 together and enter the result in column 1, line 7.

Line 8 Total Federal Share

Add the amounts in columns 2 and 3 for lines 4 and 7 together and enter the results in the respective columns on line 8. Add the amounts in line 8, columns 2 and 3 together and enter the result in column1, line 8.

Line 9 Balance After Federal Share

Enter in each column the result of subtracting line 8 from the total of lines 1 and 5.

Line 10 State Share

Multiply the amounts in columns 2 and 3 by 50% and enter the results in the respective columns. Add the amounts in line 10, columns 2 and 3 together and enter the result in column 1, line 10.

Line 11 Local Share

Enter in each column the result of subtracting line 10 from line 9.

Section 2 - Calculation of A-87 Costs

Line 1

Column 1 Total A-87 Costs

Enter the amount from Schedule D, column 5, line 29.

Column 2 Family Planning

Multiply the MA Family Planning percentage calculated by the district for preparation of this month's Schedule D-4 times the amount in column 1, line1. Enter the result in column 2, line 1.

Column 3 Planning/Administration

Enter the result of subtracting the amount in column 2, line 1 from the amount in column 1, line 1.

Line 2 Federal Participating Percentage (FP%)

Enter the percentage from section 1, column 1, line 2 of this schedule.

Line 3 Expenditures Eligible for FP

Multiply the amounts entered on line 1, columns 2 and 3 by the FP% percentage on line 2, column 1. Enter the results on this line in the appropriate columns. Add the amounts in columns 2 and 3 on this line together, and enter the result in line 3, column 1.

Line 4 Federal Share

Multiply the amount reported on line 3, column 2 by 90%, and enter the result on this line in column 2. Multiply the amount reported on line 3, column 3 by 50%, and enter the result on this line in column 3. Add the amounts in columns 2 and 3 together, and enter the result in column 1.

Line 5 Local Share

Subtract the amounts in line 4 from the amounts in line 1 for all columns, and enter the result in the appropriate columns. The sum of the amounts in columns 2 and 3 should equal the result of subtracting line 4, column 1 from line 1, col

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SCHEDULE D-5
Calculation of Medical Assistance Policy Planning/ Administration Cost Shares

DISTRICT	MONTH

SECTION 1 - CALCULATION OF FEDERAL, STATE, AND LOCAL SHARES OF ADMINISTRATIVE COSTS

PROCEDURE	COLUMN 1 TOTAL	COLUMN 2 FAMILY PLANNING	COLUMN 3 PLANNING/ADMINISTRATION
1. Schedule D, Column 5, (Total of Lines 5 and 15)			
2. FP % (From Sch. D-4, Line 2)			
3. FP Amount (Line 1 X Line 2)			
4. Federal Share (90% X Line 3, Col. 2 and 75% X Line 3, Col. 3)			
5. Overhead Costs Sch. D, Col. 5, (Line 23 less Lines 5 and 15)			
6. FP Overhead Amount (Line 2 X Line 5)			
7. Federal Share Overhead (90% X Line 6, Col. 2 and 50% X Col. 3)			
8. Total Federal Share (Add Lines 4 and 7)			
9. Balance			
10. State Share			
11. Local Share			

SECTION 2 - CALCULATION OF A-87 COSTS

PROCEDURE	COLUMN 1 TOTAL	COLUMN 2 FAMILY PLANNING	COLUMN 3 PLANNING/ADMINISTRATION
1. Schedule D, Column 5, Line 29			
2. FP % (From Sch. D-4, Line 2)			
3. FP Amount (Line 1 X Line 2)			
4. Federal Share (90% X Line 3, Col. 2 and 50% X Line 3, Col. 3)			
5. Local Share			

Chapter 13: Distributing and Claiming Training Costs (F6)

Introduction *13-2*

Description of the Function *13-2*

Types of Employees Assigned to the F6 Function *13-2*

Types of Costs Allocated to the F6 Function *13-2*

Claiming of F6 Costs on the LDSS-2347C "Schedule D-6 Reimbursement Claim for Training" *13-3*

Section 1 Expenditure Allocation for F6 coded Training Costs *13-3*

Section 2 Computation of Federal, State, and Local Shares *13-4*

Section 3 Computation of A-87 Federal Shares *13-11*

Section 4 Title IV-E Foster Care, Kinship Guardianship, Adoption *13-12*

Section 4A Title IV-E Computation *13-12*

Section 4B Title IV-E A-87 Computation *13-15*

INTRODUCTION

This chapter will describe the activities of the training function (F6), and the types of employees and costs assigned to this function. Instructions for completing the LDSS-2347C "Schedule D-6 Reimbursement Claim For Training" claim are also included in this chapter.

DESCRIPTION OF THE FUNCTION

The F6 training function includes all activities of a Social Services staff development program. Basic activities include orientation for new staff, continuing in-service training for all staff to improve job performance and knowledge, and appropriate educational programs held at suitable intervals.

Staff development activities for non Social Services administrative local programs are claimed in the F30 function and should not be claimed in the F6 function. See Chapter 27 for reporting and claiming of F30 costs.

TYPES OF EMPLOYEES ASSIGNED TO THE F6 FUNCTION

Specific categories of personnel assigned to function F6 include the following:

- Professional local social services training personnel assigned to the staff development unit on at least a half-time basis or who are detailed to staff development for at least four or more consecutive work weeks,
- Professional training personnel assigned to staff development who devote all of their time providing training on social services programs,
- Administrative, clerical and other personnel assigned to the staff development unit who support the training personnel, and
- Staff maintaining and operating a training center or an agency library of training materials and aids that are directly related to and support the agency's in-service training program.

Staff who work less than full time on social services training should have their costs distributed between training and other appropriate functions based on a time study.

Additional state aid is available for the Training Director's salary and fringe benefits. This state aid will be computed on the Schedule D-6.

TYPES OF COSTS ALLOCATED TO THE F6 FUNCTION

Training costs are incurred by personnel assigned to the staff development unit when performing basic activities such as orientation of new staff, and other appropriate service training and education. Training costs for clients are not included under this function.

Personnel costs assigned to this function would include those described previously.

The non-Federal share of the Staff Development Director's salary and fringe benefits is 100% reimbursable up to the limit of the State Training Cap.

Non-salary costs would include, but not limited to, the following:

- Materials and supplies.
- Staff development costs in the form of tuition, honoraria, training contracts, equipment, rental costs, training materials and aids.
- Transportation, per diem, and other non-salary costs incurred by agency staff and certain service provider employees who attend formal training sessions.

Overhead and A-87 costs are allocated to the F6 function based on the percentages of F6 staff calculated on the Schedule D.

Training Cost Cap

There is a cap on State funding of the local district's training expenditures. To ensure that this limitation is fairly administered, the State share has been distributed to the local districts through the establishment of an allocation for each district. The only programs on the Schedule D-6 that are not considered as applying to the State Training Cap are Title XIX MA Eligibility/Authorization, Title XIX MA Policy/Administration, and Food Stamps Employment and Training (FSET) at the 50% FFP level.

Since Child Care Block Grant, Title XX, FSET 100%, HEAP, and NR categories on the Schedule D-6 do not have a state share, expenditures in these columns are not considered when monitoring the State Training Cap.

Claiming of F6 Costs on the LDSS-2347C "Schedule D-6 Reimbursement Claim for Training"

The Schedule D-6 is completed and submitted monthly and is used to allocate training expenditures, including A-87 costs, to the appropriate functions. The following instructions are necessary in the completion of this form.

Section 1 Expenditure Allocation for F6 coded Training Costs

In this section total training costs (except A-87 costs) are distributed to appropriate functions by percentages developed from information entered into the State operated "Statewide Training Automated Registration System" (STARS) during the previous quarter by local district training unit staff. These staff enter information from completed OCFS-4448 "Training Roster" forms into STARS during the quarter. At the end of the quarter STAR generates a LDSS-2138-C "Quarterly In-Service Training Report" that provides distribution percentages based on the functional assignments of the staff trained that quarter. This quarterly report is generated by the local district training unit, and a copy is forwarded to Accounting for use in claiming training costs in the subsequent quarter.

Line 1

Enter in column 1 the total salary and non-salary training costs from Schedule D, line 23, column 6. The rest of the columns are to be left blank.

Line 2

From line 2 of Form DSS-2138-C "Quarterly In-Service Training Report," enter the distribution percentages in the appropriate columns.

Line 3

Multiply the training expenditures on line 1, column 1 by the percentages on line 2, columns 2 through 10, and enter the results in the appropriate columns on line 3.

Section 2 Computation of Federal, State, and Local Shares

This section allocates training costs to categories by using the distribution percentages developed from the appropriate related "D" series sub-schedules prepared for the same month. Federal, state and local shares are computed for regular training expenditures, and an enhanced state share is computed for the Training Director's salary and fringe benefits.

Instructions for Section 2 are as follows:

Line 1 Total

Enter the amount from column 1, line 1 of section 1. Leave the rest of the columns blank on this line.

Line 2 Intake/Case Maintenance (F1)

Column 1 Total

Enter the amount from section 1, line 3, column 2.

Column 2 Title IV-A TANF/Employment

Enter the result of multiplying the total column by the combined TANF and EAF percentages from the current Schedule D-1, section 1, line 4, columns 2 and 3.

Columns 3-14, and 16

Leave blank.

Column 15 FNP

Enter the balance that is the result of subtracting the Title IV-A TANF/EAF amount (col. 2) from the total (col. 1). This amount is federally non-participating (FNP).

Line 3 Services (F2)

Column 1 Total

Enter the amount from section 1, line 3, column 3.

Column 2 TANF/Employment

Multiply the total column by the combined SRMS percentages from the current Schedule D-2 for EAF Foster Care, EAF Child Preventive, EAF Child Protective, and EAF All Other. Enter the results in is column.

Column 3 Child Care Block Grant

Multiply the total column by the SRMS percentage from the current Schedule D-2, section 1, column 4, for the Child Care Block Grant, and enter the result.

Column 4 Title IV-D

Leave blank.

Column 5 Title IV-E Program

Enter in this column the amount from section 4, column 4, line 1.

Column 6 Title IV-E Overhead

Enter in this column the amount from section 4, column 4, line 2.

Column 7 Title XIX MA-E/A

Multiply the total column by the current SRMS percentage for Title XIX MA Health Related Services from the Schedule D-2, section 1, column 4, and enter the result.

Column 8 MA Policy/Administration

Leave blank.

Column 9 Title XX Services

Multiply the total column by the current SRMS percentage for Title XX Services from the Schedule D-2, section 1, column 4, and enter the result.

Columns 10-14

Leave blank.

Column 15 FNP

Multiply the total column by the combined percentages from the Schedule D-2, section 1, column 4 for Foster Care Non IV-E, Kinship Guardianship Non IV-E, Family Type Homes for Adults, and Unaccompanied Minors. Enter the result.

Column 16 NR

Multiply the total column by the SRMS percentage for Non-Reimbursable (NR) from the Schedule D-2, section 1, column 4, and enter the result.

Line 4 Employment (F3)

Column 1 Total

Enter the amount from section 1, line 3, column 4.

Column 2 TANF/Employment

Enter the amount calculated by multiplying the total column by the TANF percentage from the current Schedule D-3, section 1, line 9, column 3.

Columns 3-11

Leave blank.

Column 12 FSE&T 100%

Enter the amount calculated by multiplying the total column by the percentage on the Schedule D-3, section 1, line 9, column 4 for 100% Food Stamp E & T.

Column 13 FSE&T 50%

Enter the amount calculated by multiplying the total column by the percentage on the Schedule D-3, section 1, line 9, column 5 for 50% Food Stamp E & T.

Column 14 HEAP Energy

Leave blank.

Column 15 FNP

Enter the balance amount that is the total column less the sum of columns 2, 13, and 14.

Column 16 NR

Leave blank.

Line 5 MA-Eligibility/Authorization (F4)

Column 1 Total

Enter the amount from section 1, line 3, column 5.

Columns 2-6

Leave blank.

Column 7 MA E/A

Enter the result of multiplying the total column by the FP% on the current Schedule D-4, column 1, line 2.

Columns 8-14

Leave blank.

Column 15 FNP

Enter the net result of the total column less column ~~8~~ 7.

Column 16 NR

Leave blank.

Line 6 MA-Policy/Administration (F5)

Column 1 Total

Enter the amount from section 1, line 3, column 6.

Columns 2-7

Leave blank.

Column 8 MA Prof/Policy/ Adm.

Enter the result of multiplying the total column by the FP% on the current Schedule D-5, section 1, column 1, line 2.

Columns 9-14

Leave blank.

Column 15 FNP

Enter the net result of subtracting the amount in column 8 from the amount in the total column.

Column 16 NR

Leave blank.

Line 7 Food Stamps (F7)

Column 1 Total

Enter the amount from section 1, line 3, column 7.

Columns 2-9

Leave blank.

Column 10 USDA Food Stamps

Enter the amount from line 7, column 1.

Columns 11-16

Leave blank.

Line 8 Child Support (F8)

Column 1 Total

Enter the amount from section 1, line 3, column 8.

Columns 2-3

Leave blank.

Column 4 Title IV-D CSU

Multiply the total column by the line 7 TANF, and Non-TANF percentages from the current Schedule D-8, section 1, line 7. Add the results together and enter the sum in this column.

Columns 5-14

Leave blank.

Column 15 FNP

Enter the balance from subtracting the column 4 amount from the amount in the total column.

Column 16 NR

Leave blank.

Line 9 Fraud & Abuse (F10)

Column 1 Total

Enter the amount from section 1, line 3, column 9.

Column 2 Title IV-A Fraud & Abuse

Multiply the total column by the TANF percentage on line 4, column 2, section 1 of the Schedule D-10, and enter the result.

Column 3 Child Care Fraud & Abuse

Multiply the total column by the Child Care percentage on line 4, column 6, section 1 of the Schedule D-10, and enter the result.

Columns 4-6

Leave blank.

Column 7 Title XIX, MA E/A

Multiply the total column by the Medical Assistance percentage on line 4, column 5, section 1 of the Schedule D-10, and enter the result.

Columns 8-10

Leave blank.

Column 11 USDA Fraud & Abuse

Multiply the total column by the food stamp percentage on line 4, column 4, section 1 of the Schedule D-10, and enter the result.

Columns 12-14

Leave blank.

Column 15 FNP

Enter the difference obtained from subtracting the sum of columns 2, ~~3,8, and 12~~ 3, 7, and 11 from the total column.

Column 16 NR

Leave blank.

Line 10 Other (F17)

Column 1 Total

Enter the amount from section 1, line 3, column 10.

Columns 2-13

Leave blank.

Column 14 HEAP Energy

Enter the same amount that is in the total column.

Columns 15-16

Leave blank.

Line 11 Total Expenditures

For each column, enter the sum of the entries in lines 2-10 under the respective column.

- The sum of the entries in columns 2-16 should equal the amount in the total column (column 1).
- The amount entered for HEAP in column 14 is carried to line 4, column 2, of the HEAP claim form, the LDSS-3551 (RF-8). No further entries are made in this column for this section.

Line 12 - Federal Share

Calculate the federal share of the distributed training expenditures as follows:

- The amount in column 1 total should be the sum of the entries in the other columns on this line.
- For line 12, column 2 (TANF/Employment) enter the total federal share the local district will assign to this category from the Flexible Fund for Family Services (FFFS). The FFFS provides the districts with the flexibility to manage the federal funds for TANF transitional and employment services including the administration of training activities for staff. If the local district does not enter an amount in this column the system will default to 50% federal share of the amount on line 11. These funds will be considered as TANF Administration expenditures.
- Multiply the amounts on line 11 in columns 6 (Title IV-E Overhead), 7 (MA-E/A), 10 (Food Stamps), 11 (UDSA Fraud & Abuse), and 13 (FSET 50%) by 50%, and enter the amounts in the respective columns.
- Multiply the amounts on line 11 in columns 9 (Title XX) and 12 (FSET 100%) by 100%, and enter the results in the respective columns.
- Multiply the amount on line 11 in column 4 (Title IV-D) by 66%, and enter the amount in column 4.
- Multiply the amounts in columns 5 (Title IV-E Program), and 8 (MA-Prof/Policy/AD) on line 11 by 75%, and enter the results in the respective columns.
- There is no federal share entry on this form for columns 3 (Child Care Block Grant), 14 (HEAP Energy), 15 (FNP), and 16 (NR).

Line 13 Balance

Calculate the balance as follows:

- From the entries on line 11, deduct the amount on line 12, and enter the balance on line 13 for each column.
- Column 3 should be left blank since the shares for the Child Care Block Grant cannot be determined on line 12.
- For columns 9 (Title XX Services), and 12 (FSET 100%) the remainder should be zero when line 12 is subtracted from line 11.
- Line 14 (HEAP) is claimed for reimbursement on the Schedule RF-8.
- For column 16 (NR), the amount entered on line 13 is the same amount as on line 11, column 16.

Line 14 State Share

Calculate the state share of the distributed training expenditures as follows:

- The amount in column 1 total should be the sum of the entries in the other columns on this line.
- Multiply the amounts on line 13 in columns 2 (TANF/Employ), 4 (Title IV-D), 5 (Foster Care Title IV-E Program), 6 (Title IV-E Overhead), 7 (MA-E/A), 9 (MA-Prof/Policy/Ad), 13 (FSET 50%), and 15 (FNP) by 50%, and enter the results in the corresponding columns.
- Column 3 is shaded because the federal and state shares cannot be determined at the point of claiming.
- For columns 10 (Food Stamps) and 11 (USDA Fraud & Abuse) enter the amount on line 13 in each column.
- There are no state share computations necessary for columns 3 (Child Care) 9 (Title XX Services), 12 (FSET-100%), 14 (HEAP Energy), and 16 (NR).

Line 15 Balance

Calculate the balance as follows:

- From the entries on line 13, deduct the amounts on line 14, and enter the balance on line 15 for each column.
- Column 3 should be left blank since the shares for the Child Care Block Grant cannot be determined on lines 12 and 14.
- For columns 9-12, and 14, the remainder should be zero when lines 12 and 14 are subtracted from line 11. If there is a remainder, adjust line 14 amounts for any rounding errors. For column 16, the amount to be entered on line 15 is the same amount as on line 11.

Line 16 Additional State Share

Calculate the additional State share as follows:

- Multiply the amounts in columns 2, 4-8, 13, and 15 on line 15 by the percentage in the third box of the computation in the footnote, and enter the results in the appropriate columns of line 16.
- The entries in these columns should then be added across, and the sum entered in column 1 of this line.

Line 17 Total State Share

Calculate the total State share as follows:

- For columns 2, 4-8, 10, 11, 13, and 15, add the amount on line 14 to the corresponding amount on line 16 (if any), and enter the result in the respective columns on line 17.
- There should be no entries in columns 3, 9, 12, 14, and 16. Column 3 is shaded because the federal and state shares cannot be determined at the point of claiming.

Line 18 Local Share

Calculate the Local share as follows:

- From each column on line 11, subtract the sum of the entries on lines 12 and 17, and enter the results on this line.
- For columns 3, 9-12, and 14, no amount should be entered.

- For column 16, enter the amount from line 11.

Section 3 Computation of A-87 Federal Shares

This section is used to distribute A-87 costs, and calculate federal and local shares.

Line 1

From Section 2, line 11, divide each entry in columns 2 through 16 by the total column, and enter the resulting percentages on line 1 of Section 3 under the respective column. Round each entry to the nearest hundredth (example: 14.06).

Line 2 Total A-87

Enter in the total column the training A-87 costs listed on the Schedule D, line 29, column 6. Multiply this amount by the individual percentages listed on line 1, and enter the results. The amount calculated for column 5 (IV-E Program) is included in column 6 (IV-E Overhead). The amount in column 14 (HEAP Energy), is to be included in line 5, column 2, of the HEAP claim form LDSS-3551 (RF-8).

Line 3 Federal Share

The Federal share is calculated as follows:

- Multiply the individual entries in each column of line 2 by the federal rate of reimbursement, and enter the results in the appropriate column.
- For column 2 enter the total federal share amount the local district will assign to this category from the Flexible Fund for Family Services (FFFS). If the local district does not enter an amount in this column the system will default to 50% federal share of the amount on line 2.
- For column 4, multiply by 66%.
- For columns 6, 7, 10, 11, and 13, multiply by 50%. Column 5 is shaded because it is included in column 6.
- The Federal amount in column 3 cannot be determined at the point of claiming since the Child Care Block Grant is a blend of federal and state funds.
- For column 8, multiply by 75%.
- For columns 9 and 12 multiply by 100%.
- No entries are made under columns 14, 15, and 16. Column 14 is shaded because HEAP is claimed for reimbursement on the Schedule RF-8.
- Column 1 is the sum of columns 2, and 4-13.

Line 4 Local Share

The Local share is calculated as follows:

- For each column (1, 2, 4, 6-8, 10, 11, and 13), enter the result of subtracting line 3 from line 2.
- For columns 15 and 16, enter the amounts from line 2.
- Columns 3, 5, 9, 12 and 14, should be blank.

Checks:

- Entries on each line should be rounded, and added for the total column entry.
- Section 1, line 3, total, column 1, is the same amount as section 2, line 1, total column, and is also the same as section 2, line 11 total column.
- In section 2, line 12, column 1 (federal share), plus line 16, column 1 (state share), plus line 17, column 1 (local share), plus line 11, column 3 (Child Care), plus line 11, column 14 (HEAP Energy) should equal line 11, column 1, total expenditures.

Footnote - The Computation of Additional State Aid for the Training Director's Salary and Fringe Benefits

The additional State Aid percentage for the Training Director's salary and fringe benefits is determined by dividing the Training Director's salary and fringe benefits by total training expenditures appearing in section 1, column 1, line 1 of the Schedule D-6. This percentage is multiplied by the amounts appearing in section 2, line 14, columns 2, 4-8, 13, and 15. The results are entered in the corresponding columns on line 16. Note: The salary and fringe benefits are only reimbursed at 100% if there is room within the local district's training cap.

Section 4 Title IV-E Foster Care, Kinship Guardianship, Adoption

Under Federal rules, overhead costs associated with Title IV-E (Foster Care, Kinship Guardianship, and Adoption) are not eligible for enhanced federal funding. To determine program from overhead costs the following calculations must be performed.

Section 4A Title IV-E Computation

Line 1 Allocation

Column 1

Enter the result of adding lines 2 and 3 of this column.

Column 2

The total of lines 2 and 3 of this column must equal 100.00%.

Column 3 Title IV-E

Enter the result of adding the amounts of columns 4, 6, and 8 of this line.

Column 4 Foster Care Program

Enter the result of multiplying the amount in the total column of section 2, line 3 by the combined SRMS percentages from the current Schedule D-2, section 1, column 4, for IV-E Child Preventive Services, IV-E Child Protective Services, and IV-E Foster Care.

Columns 5, 7, and 9

Leave blank.

Column 6 Adoption Program

Enter the result of multiplying the amount in the total column of section 2, line 3 by the SRMS percentage from the current Schedule D-2, section 1, column 4, for IV-E Adoption.

Column 8 KinGAP Program

Enter the result of multiplying the amount in the total column of section 2, line 3 by the SRMS percentage from the current Schedule D-2, section 1, column 4, for IV-E Kinship Guardianship.

Line 2 Salary/Fringe Benefits/Non-Salary

Column 1

Enter the result of adding the salary and fringe benefits (line 5 of column 6 Training of the current Schedule D) and the non-salary costs (line 15 of column 6 of the current Schedule D).

Column 2

Enter the percentage result of dividing line 2, column 1 by line 1, column 1.

Column 3 Title IV-E

Leave blank.

Column 4 Foster Care Program

Enter the result of multiplying the amount in line 1 of this column by the percentage in line 2, column 2.

Columns 5, 7, and 9

Leave blank.

Column 6 Adoption Program

Enter the result of multiplying the amount in line 1 of this column by the percentage in line 2, column 2.

Column 8 KinGAP Program

Enter the result of multiplying the amount in line 1 of this column by the percentage in line 2, column 2.

Line 3 Overhead

Column 1

Enter the result of adding the overhead costs in lines 11, 13, 16, and 18 from column 6 (Training) of the current Schedule D.

Column 2

Enter the percentage result of dividing line 3, column 1 by line 1, column 1.

Column 3 Title IV-E

Leave blank.

Columns 4, 6, and 8

Leave blank.

Column 5 Foster Care Overhead

Enter the result of subtracting the amount in line 2 from line 1.

Column 7 Adoption Overhead

Enter the result of subtracting the amount in line 2 from line 1.

Column 9 KinGAP Overhead

Enter the result of subtracting the amount in line 2 from line 1.

Line 4 Total Expenditures

Columns 1-3

Leave blank.

Columns 4, 6, and 8

Enter the amount from line 2 in the corresponding column.

Columns 5, 7, and 9

Enter the amount from line 3 in the corresponding column.

Line 5 Total Expenditures

Columns 1-3

Leave blank.

Columns 4, 6, and 8

Enter in the corresponding column the result of multiplying the amount in line 4 by 75%.

Columns 5, 7, and 9

Enter in the corresponding column the result of multiplying the amount in line 4 by 50%.

Line 6 Balance

Columns 1-3

Leave blank.

Columns 4-9

Enter in the corresponding column the result of subtracting line 5 from line 4.

Line 7 State Share

Columns 1-3

Leave blank.

Columns 4-9

Enter in the corresponding column the result of multiplying line 6 by 50%.

Line 8 Balance

Columns 1-3

Leave blank.

Columns 4-9

Enter in the corresponding column the result of subtracting line 7 from line 6.

Line 9 Additional State Share

Columns 1-3

Leave blank.

Columns 4-9

Enter in the corresponding column the result of multiplying line 8 by the percentage in the third box of the footnote for the computation of Additional State Aid for Training Director.

Line 10 Total State Share

Columns 1-3

Leave blank.

Columns 4-9

Enter in the corresponding column the result of adding lines 7 and 9.

Line 11 Local Share

Columns 1-3

Leave blank.

Columns 4-9

Enter in the corresponding column the result of subtracting line 10 from line 6.

Section 4B Title IV-E A-87 Computation

Line 12 Title IV-E Allocation

Columns 1-2

Leave blank.

Column 3 Title IV-E

Enter the result of adding the amounts of this line in columns 5, 7, and 9. The total should equal 100.00%.

Columns 4, 6, and 8

Leave blank.

Column 5 Foster Care Overhead

Enter the percentage result of dividing the amount of line 1, column 4 by line 1, column 3.

Column 7 Adoption Overhead

Enter the percentage result of dividing the amount of line 1, column 6 by line 1, column 3.

Column 9 KinGAP Overhead

Enter the percentage result of dividing the amount of line 1, column 8 by line 1, column 3.

Line 13 Overhead

Columns 1-2

Leave blank.

Column 3 Title IV-E

Enter the amount from section 3, column 6, line 2.

Columns 4, 6, and 8

Leave blank.

Columns 5 Foster Care Overhead

Enter the percentage result of multiplying the amount of line 13, column 3 by the percentage in line 12 of this column.

Column 7 Adoption Overhead

Enter the percentage result of multiplying the amount of line 13, column 3 by the percentage in line 12 of this column.

Column 9 KinGAP Overhead

Enter the percentage result of multiplying the amount of line 13, column 3 by the percentage in line 12 of this column.

Line 14 Federal Share

Columns 1-3

Leave blank.

Columns 4, 6, and 8

Leave blank.

Columns 5, 7, and 9

Enter in the corresponding column the result of multiplying the amount in line 13 by 50%.

Line 15 Local Share

Columns 1-3

Leave blank.

Columns 4, 6, and 8

Leave blank.

Columns 5, 7, and 9

Enter in the corresponding column the result of subtracting line 14 from line 13.

LDSS-2347-C (Rev. 10/11)

SCHEDULE D-6
REIMBURSEMENT CLAIM FOR TRAINING

DISTRICT	MONTH

SECTION 1 - EXPENDITURE ALLOCATION FOR TRAINING COSTS (f-6)

ITEM/PROCEDURE	TOTAL	INTAKE/CASE MAINTENANCE f-1	SERVICES f-2	EMPLOYMENT f-3	MA ELIG./AUTH. f-4	MA POLICY/ADM. f-5	FOOD STAMPS f-7	CHILD SUPPORT f-8	FRAUD & ABUSE f-10	OTHER f-17
	1	2	3	4	5	6	7	8	9	10
1. Total Training Expenditures (from Sch. D, Line 23, Col.6)										
2. Distribution Percentages (from DSS-2138C)										
3. Training Expenditures Distributed (Line 1 X Line 2)										

SECTION 2 - COMPUTATION OF FEDERAL-STATE-LOCAL SHARES

Functions Distributed To Programs	TOTAL	TANF/ EMPLOYMENT	CHILD CARE	TITLE IV-D CSU	TITLE IV-E PROGRAM	TITLE IV-E OVERHEAD	TITLE XIX		TITLE XX SERVICES	USDA		FOOD STAMP E. & T.		HEAP ENERGY	FNP	NR
							MA-E/A	MA-PROF/ POLICY/ADM.		FOOD STAMPS	FRAUD/ABUSE	100%	50%			
ITEM	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1. Total																
2. Intake/Case Maintenance (f-1)																
3. Services (f-2)																
4. Employment (f-3)																
5. MA - Eligibility/Auth (f-4)																
6. MA - Policy/Adm (f-5)																
7. Food Stamps (f-7)																
8. Child Support (f-8)																
9. Fraud & Abuse (f-10)																
10. Other (f-17)																
11. Total Expenditures																
12. Federal Share																
13. Balance																
14. State Share																
15. Balance																
16. Additional State Share *																
17. Total State Share																
18. Local Share																

SECTION 3 - COMPUTATION OF A-87 FEDERAL SHARE

1. Section 2, Line 11, Col. 1 divided into Cols. 2 - 16																
2. Total A-87, Sch. D, Line 29, Col. 6, Distributed by Program																
3. Federal Share																
4. Local Share																

NOTE: *Computation of Additional State Aid for Training Director

Training Director's Salary and Fringe _____ Divided by Total Training Expenditures; Col. 1, Line 1, Section 1 _____ = Percentage for Training Director _____

Multiply the amount in Section 2, Cols. 2, 4-8, 13 & 15, Line 15 by the Percentage Calculated.

Reverse LDSS-2347-C (Rev. 10/11)

SCHEDULE D-6

REIMBURSEMENT CLAIM FOR TRAINING

SECTION 4A - Title IV-E COMPUTATION

	$ (1)	% (2)	Title IV-E (3)	Foster Care Program (4)	Foster Care Overhead (5)	Adoption Program (6)	Adoption Overhead (7)	KinGAP Program (8)	KinGAP Overhead (9)
1. Allocation									
2. Salary/Fringe Benefits/Non-Salary									
3. Overhead									
4. Total Expenditures									
5. Federal Share									
6. Balance									
7. State Share									
8. Balance									
9. Additional State Share *									
10. Total State Share									
11. Local Share									
SECTION 4B - Title IV-E A-87 COMPUTATION									
12. Title IV-E allocation									
13. Title IV-E A-87									
14. Federal Share									
15. Local Share									

Chapter 14: Food Stamp Function (F7)

Introduction *14-2*

Description of the F7 Function *14-2*

Types of Employees Assigned to the F7 Function *14-3*

Types of Costs *14-4*

Claiming on the LDSS-2347E "Schedule D-7 Distribution of Food Stamp Expenditures to Activities" *14-4*

INTRODUCTION

This chapter describes the Food Stamp function, the types of employees assigned to the function, the types of costs related to the function, and the instructions for calculating and claiming federal and state reimbursement on the LDSS-2347-E "Schedule D-7 Distribution Of Food Stamp Expenditures To Activities."

DESCRIPTION OF THE F7 FUNCTION

The Food Stamp Program is mandated by the federal government with the United States Department of Agriculture (USDA) serving as regulatory authority. In New York State, the program is administered by the local social services districts. The districts operate under the supervision of the New York State Office of Temporary and Disability Assistance (NYS OTDA).

The purpose of the Food Stamp Program is to reduce hunger and malnutrition by supplementing the food purchasing power of eligible low-income individuals, including both public assistance (PA) recipients and non-public assistance (NPA) recipients. Entitlement of Food Stamps is based on the income and resources of applicant households.

State administrative expenditures of the Food Stamp Program are claimed on the LDSS-2347-E "Schedule D-7 Distribution Of Food Stamp Expenditures To Activities."

Food stamp activities which are coded F7 include all direct Food Stamp worker transactions for NPA cases. These activities include:

- Certification,
- Fair Hearings,
- Nutrition Education, and
- Other.

Certification Activities

The certification unit within the local district is responsible for determining the eligibility of non-public assistance households applying for Foods Stamps. That unit is also responsible for electronically notifying the data management unit of its determinations. The NYS OTDA is responsible for operating the automated eligibility and payment systems that result in the issuance of Food Stamp benefits to eligible recipients. Certification/eligibility activities include, but are not limited to, the following:

- **New Certifications -** This encompasses the initial stages of processing the new Food Stamp application or reopening of a closed case. Included in this activity would be notification and authorization of benefits, client orientation related to the program requirements, and determination of retroactive benefits or claims against households.
- **Recertifications -** This includes the completion of the eligibility redetermination for an existing Food Stamp case. Many of the same processes are performed for recertifications as they are for new applications.
- **Undercare Maintenance -** This includes the updating and evaluating of client case records with changes surrounding the household's circumstances. Such data may or may not affect the client's eligibility.

Fair Hearings

Fair hearings are initiated by Food Stamp recipients or applicants, and include an impartial review by the NYS OTDA of case actions taken by the local district. Fair hearing activities at the local level include preparation of documentation and participation in the hearing by local district personnel.

Issuance

The Electronic Benefit Transfer (EBT) system has been implemented state wide so there are no longer any issuance costs incurred by the local districts. All issuance costs are incurred by the state through its contract with its EBT vendor. A local share of the cost of Public Assistance issuance under the contract is charged back to the local districts.

Nutrition Education

Food Stamp Nutrition Education provides persons eligible for food stamps with information to improve the likelihood that they will make healthy food choices within a limited budget and will choose physically active lifestyles consistent with the current *Dietary Guidelines for Americans*. Nutrition Education activity requires an approved State Nutrition Education plan which is submitted to the USDA for approval in order to obtain reimbursement. The plan is submitted by Cornell Cooperative Extensions on behalf of the local districts to the NYS OTDA Center for Employment and Economic Supports (CEES), Bureau of Food Stamps. CEES forwards the plan to USDA for federal approval.

There should be no amounts claimed for the nutrition education activity unless federal and state approval for the program plan is obtained. Costs for Nutrition Education are funded 100% federal effective October 1, 2010 with no state or local share.

Other

Food Stamp activities that are part of the overall Food Stamp function, but which are not defined, as certification, fair hearings, or nutrition education should be reported as “other” and may include the following:

- General administration and supervision activities.
- Support activities provided by accounting, legal, and clerical units.

TYPES OF EMPLOYEES ASSIGNED TO THE F7 FUNCTION

Specific categories of personnel whose time must be included in function F7 include:

- Personnel employed in determining Food Stamp eligibility of non-public assistance households,
- Personnel involved in Food Stamp fair hearing activities,
- Personnel involved in Food Stamp nutrition education activities,
- The immediate supervisors of Food Stamp personnel, and
- Support staff including secretarial, stenographic, clerical, and accounting personnel.

Employee Time Studies

Any employee who performs defined Food Stamp activities full time, or a fraction thereof, must have their person count apportioned to F7 regardless of how little time is spent in the F7 function. Such employees will be required to complete periodic time reports. The information from the time reports will be used to prorate the costs of those individuals who do not work full-time in the F7 function between the F7 function and the other function(s) that are worked on by the individual. They are also used to divide Food Stamp costs among the basic activities on the Schedule D-7. The required Food Stamp time reports are completed for one full pay period during the first month of each quarter. A suggested Food Stamp time report and accompanying instructions appear in Chapter 4.

TYPES OF COSTS

The types of costs reported in the F7 function are described as follows:

- Direct salary and fringe benefit costs for employee time and effort devoted specifically to the F7 Food Stamp function.
- All necessary and approved non-salary expenditures of the Food Stamp program, including F7 coded employee travel, office space, materials, and supplies.
- WMS operational costs allocated to the F7 function from the F16 (WMS) function.
- F40 coded overall overhead amounts allocated to the F7 function.
- F20 coded DSS overhead amounts allocated to the F7 function.
- A-87 costs that are allocated to the F7 function.
- Beneficial Food Stamp eligibility determination costs related to public assistance cases. These costs are identified by the I/CM RMS percentages.

Intake/Case Maintenance Random Moment Study (I/CM RMS)

In the process of determining public assistance eligibility, there are F1 coded intake/case maintenance activities that are shared with (that is, beneficial to) the public assistance and the Food Stamp programs. These F1 coded activities are identified by the quarterly Intake/Case Maintenance Random Moment Study (I/CM RMS) and quantified by Food Stamp beneficial percentages. The percentages are then applied to F1 coded intake/case maintenance costs on the Schedule D-1. The resulting amounts are transferred from Schedule D-1 to Schedule D-7. (See Chapters 8 and 22 for further information on the I/CM RMS process.)

CLAIMING ON THE LDSS-2347E "SCHEDULE D-7 DISTRIBUTION OF FOOD STAMP EXPENDITURES TO ACTIVITIES"

The Schedule D-7 is used to calculate the federal (USDA), state, and local shares of Food Stamp administrative costs. Amounts claimed on the Schedule D-7 are transferred from the Schedule D and the Schedule D-1.

The Schedule D-7 is also used to compute the federal and local shares of A-87 costs transferred from the Schedule D and the Schedule D-1. There is no state share for A-87 costs.

The Schedule D-7 should be completed each month. The following instructions are necessary in the completion of this form.

Section 1 - Calculation of Federal, State and Local Shares

Line 1 Total Food Stamp Costs

Enter in column 1 the total costs from Schedule D, line 23, column 7.

Line 2 Directly Identified FS Costs

Enter in line 2, columns 2-5, the appropriate amounts directly identified to each Food Stamp activity and included in line 1. Enter the total of columns 2 through 5 in column 1.

Line 3 Net Amount to be Allocated

Subtract line 2, column 1 from line 1, column 1, and enter the results on line 3, column 1.

Line 4 Time Study Allocation percentages

Enter the allocation percentages based on the Food Stamp time report summary completed for each quarter.

Line 5 Allocation of Line 3 Costs

Multiply line 3 by the line 4 distribution percentages. Enter the results in the appropriate columns on line 5.

Line 6 Costs from Schedule D-1 Non-TANF

Enter in columns 1 and 2 the Non-TANF costs from Schedule D-1, section 1, line 6, column 6.

Line 7 Costs from Schedule D-1 TANF/Family Assistance

Enter in columns 1 and 2 the result of adding together the TANF/Family Assistance and Safety Net MOE certification costs from Schedule D-1, section 1, line 6, column 2 and column 3 respectively.

Line 8 Total Program Costs

Enter on line 8 the total of lines 2, 5, 6 and 7 in the appropriate columns.

Line 9 Federal Share

Multiply line 8 amounts of columns 2, 3, and 5 by 50%. Enter the results in the appropriate columns of line 9. In column 4, enter the amount of line 8 on line 9. Enter the total of columns 2-5 in column 1.

Line 10 Balance

Enter for each column on line 10, the result of subtracting line 9 from line 8. Enter the total of columns 2 through 5 in column 1.

Line 11 State Share

Enter the total state share (if any) that the local district assigns to columns 2, 3, and 5. Column 1 is equal to the sum of columns 2, 3, and 5. There are no state share funds available for the Nutrition Education program.

Line 12 Local Share

Subtract lines 9 and 11 from line 8 in columns 2 through 5. Column 1 is equal to the sum of columns 2, 3, 4, and 5.

Section 2 - Computation of A-87 Federal Share

Line 1 Total A-87 Costs

Enter on line 1 the total A-87 costs from Schedule D, line 29, column 7.

Line 2 Time Study Allocation %

Enter the allocation percentages based on the Food Stamp time report summary and reported on line 4, section 1.

Line 3 Total Costs Allocated

Multiply line 1 by the percentages on line 2. Enter the results in the appropriate columns of this line.

Line 4 Costs from Schedule D-1 Non-TANF

Enter on line 4, columns 1 and 2, the amount shown on Schedule D-1, section 2, line 6, column 5.

Line 5 Costs from Schedule D-1 TANF/Family Assistance

Enter on line 5, columns 1 and 2, the result of adding together the amounts for TANF/Family Assistance and Safety Net MOE from Schedule D-1, section 2, line 6, column 2 and column 3 respectively.

Line 6 Total A-87 Costs

Add the amounts on lines 3, 4 and 5 and enter the totals in the appropriate columns of line 6.

Line 7 Federal Share

Multiply line 6 amounts of columns 2, 3, and 5 by 50%. Enter the results in the appropriate columns of line 7. In column 4, enter the amount from line 6 in line 7. Enter the total of columns 2 through 5 in column 1.

Line 8 Local Share

Subtract line 7 from line 6 for each column and enter the results in the appropriate column. Column 1 is equal to the sum of columns 2 through 5

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Schedule D-7
Distribution of Food Stamp Expenditures Activities

District:

Month:

SECTION 1: Calculation of Federal, State and Local Shares

ITEM	TOTAL (1)	CERTIFICATION (2)	FAIR HEARINGS (3)	NUTRITION EDUCATION (4)	OTHER (5)
1. Total Food Stamp (FS) Costs					
2. Less: Directly Identified FS Costs					
3. Net Amount to be Allocated					
4. Time Study Allocation %'s	100%	%	%	%	%
5. Line 3 Costs Allocated (L3x L4%'s)					
6. Costs from Sch. D-1 Non-TANF					
7. Costs from Sch. D-1 TANF					
8. Total Lines 2 + 5 + 6 + 7					
9. Federal Share (50% of line 8, Cols 2, 3,5; 100% of line 8, Col 4)					
10. Balance					
11. State Share					
12. Local Share					
SECTION 2: Computation of A-87 Federal Share					
1. Total A-87 Costs					
2. Time Study Allocation %'s	100%	%	%	%	%
3. Total Costs Allocated (L1 x L2%'s)					
4. Costs from Sch. D-1 Non-TANF					
5. Costs from Sch. D-1 TANF					
6. Total (lines 3 + 4 + 5)					
7. Federal Share (50% of line 6, Cols 2, 3,5; 100% of line 6, Col 4)					
8. Local Share (Line 6 minus Line 7)					

Chapter 15: Child Support Function (F8)

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INTRODUCTION

This chapter describes the F8 Child Support function, the types of employees and costs assigned to the function, and the method by which costs are distributed to federal and non-federal categories. The instructions for claiming federal and state reimbursement on the LDSS-2547, "Schedule D-8 Allocation for Claiming Title IV-D Child Support Activities & Support Collection Unit Expenditures" are also contained in this chapter.

DESCRIPTION OF THE F8 FUNCTION

Title IV-D of the Social Security Act authorizes state and local operation of the Child Support program which divides activities between the Child Support Unit (CSU) and the Support Collection Unit (SCU).

Child Support Unit (CSU) activities are assigned to five sub-functions listed as follows:

- Administration
- Collection and Distribution
- Location of Absent Parents
- Establishment of Paternity
- the Establishment of Child Support Obligation and Enforcement

The following sub-functions are assigned to the Support Collection Unit (SCU):

- Administration
- Collection and Distribution
- the Establishment of Support Obligation and Enforcement

Actions and responsibilities may be discharged by other governmental agencies through cooperative agreements or purchases of services from other governmental agencies. Such services may also be obtained through purchase of services (POS) from private agencies. All cooperative agreements for child support services must be prior approved by the State Office of Child Support Enforcement (OSCE).

The F8 function **excludes** activities such as referral for social security numbers and assignment to the state of child support moneys (including medical support). These actions are performed as part of the F1 intake/ case maintenance certification process.

The administrative expenditures for the child support program are claimed on the Schedule D-8 described in the claiming section later in this chapter. The sub-functional costs of the CSU and SCU units are distributed to TANF, Non-TANF, and Non-IV-D categories. TANF and Non-TANF expenditures are eligible for 66% federal reimbursement and 17% state reimbursement. Non-IV-D expenditures are eligible for only 50% state reimbursement.

Laboratory paternity determination costs are eligible for federal reimbursement of 66% starting with expenditures made on or after October 1, 2006. These laboratory determination costs will be claimed as part of the non-salary expenditures reported on the Schedule D-8 effective as of October 1, 2007.

TYPES OF EMPLOYEES

F8 coded employees will usually have their time apportioned to either the CSU sub-functions or the SCU sub-functions. This apportionment is based upon the results of time studies. Employees are assigned to F8 sub-functions as follows:

F8.1 Administration IV-D - All employees at or above the supervisory level who direct the activities of the CSU unit are reported in this category. Secretaries and other support staff of such individuals, and CSU unit staff performing activities other than those specified below, are also assigned to Code F8.1 Administrative IV-D.

F8.1a Administration Support Collection Unit - All employees at or above the supervisory level who direct the activities of the Support Collection Unit are included in this classification. The secretaries and support staff of such individuals, and support collection unit staff performing activities other than those specified below are assigned to this code.

F8.2 Collection Distribution IV-D - All employees at or below the supervisory level in the CSU, who spend their time on collection and distribution activities, are assigned to this code.

F8.2a Collection and Distribution - All individuals in the SCU at or below the supervisory level who spend their time on collection and distribution activities are assigned to this sub-function.

F8.3 Location of Absent Parents - All employees at or below the supervisory level who spend their time engaged in location of absent parent activities are assigned to this designation.

F8.4 Establishment of Paternity - All employees at or below the supervisory level who spend time engaged in Establishment of Paternity activities are designated with this code.

F8.5 Establishment of Support Obligations and Enforcement - All employees at or below the supervisory level in the CSU who spend their time in establishment of support obligation and enforcement activities are assigned to this classification.

F8.5a Establishment of Support Obligation and Enforcement - All employees at or below the supervisory level in the Support Collection Unit who spend their time in establishment of support obligation and enforcement activities are assigned to Code F8.5a.

Employee Time Studies

Employees on the payroll, who work 100% of the time in the F8 function, and at least 85% of the time on either a Title IV-D Child Support sub-function or SCU sub-function, are not required to complete a Title IV-D Child Support Activities and Support Collection Unit Time Report. Such an employee, however, must still certify semi-annually that they are working 100% of their time on the Title IV-D Program. Refer to Chapter 4 for a recommended copy of the certification.

The following employees must complete a Title IV-D Child Support Unit or Support Collection Unit time report during one full pay period for the first month of each quarter:

- An F8 coded employee who does not spend at least 85% of his/her time on any particular CSU or SCU Unit sub-function.

- An employee outside the separate CSU or SCU, who spends part of his/her time on Child Support sub-functions, and the remainder of his/her time on another function(s).

The information from the time reports will be used to prorate salary and fringe benefit costs of employees with child support amounts being allocated to F8 sub-functions, or between F8 sub-functions and other functions for those employees not working entirely on F8 activities. Instructions for completing the Child Support Unit and Support Collection Unit time report appear in Chapter 4.

The agency's billings must be based on time records or according to fees determined through an analysis of previous actual costs. These amounts must be allocated to federal and non-federal categories on a monthly basis by the agency.

Cooperative Agreements and Purchase of Service Agreements for Local Child Support Enforcement and Support Collection Units

Governmental agencies, including the city attorney, corporation counsel, or other law enforcement officials who perform child support services for the DSS, must have a cooperative agreement or purchase of services agreement in effect to receive reimbursement for TANF IV-D, Non TANF IV-D, and Non IV-D activities. All such agreements should be submitted to the NYS Office of Child Support Enforcement (OCSE) for approval before claiming of costs.

The agency's billings must be based on time records or according to fees determined through an analysis of previous actual costs. These amounts must be allocated to federal and non-federal categories on a quarterly basis by the agency. The form DSS-2674 "Cost Allocation Summary - Title IV-D Program" must be completed to record the required breakdown of costs among client categories.

Claiming of Administrative Costs Incurred By Local Governmental Agencies Who Perform Child Support Administrative Activities For The Local Districts

The following set of claiming instructions and claim form should be provided to other government agencies when they perform Child Support Activities for the Local Department of Social Services.

Those government agencies that provide services negotiated on a fee per basis only need to complete an abbreviated format. These agencies should complete section 3 and that portion of section 4 to which the case type percentages relate.

LDSS-2674 Cost Allocation Summary Title IV-D Program

This form must be completed on a monthly basis by the agency performing the Title IV-D activities and submitted to the local district to serve as the basis for the claim for reimbursement.

Agency

Enter the name of agency completing form.

Period of Claim

Enter the month and year for period being claimed.

Check either the Purchase of Service or Cooperative Agreement box.

Cooperative Agreements should be executed with District Attorneys, Attorneys General, Public Prosecutors and Family Courts. Purchase of Service Agreements should be executed with Police or Probation Departments. Before entering into any such agreement, it must be submitted to the State Office of Child Support Enforcement for approval.

Section 1 Administrative and Overhead Costs

Column 1 Personal Services

Enter the salaries of individuals who are involved in Title IV-D activities either on a full-time or part-time basis. Part-time workers must be time studied and only that portion of their salary that relates to IV-D activities should be included.

Do not include in this category the salaries of administrative personnel (head of a department and staff assistants) who are not directly involved in operations and provide supervision of a general nature. This type of cost is non-reimbursable.

Column 2 Fringe Benefits

Enter the appropriate fringe benefits costs for Title IV-D staff. Fringe benefits should not be charged to this category if they are included in A-87 city-wide costs reported in column 8.

Column 3 Equipment

Enter the costs of equipment used only for IV-D functions. The costs of equipment used in a unit that is involved in IV-D functions and in other functions may be allocated to the IV-D program by using an appropriate allocation method. The cost of equipment used in a unit unrelated to IV-D activities is not subject to reimbursement. Reimbursement for equipment costing more than $25,000 is limited to a depreciation allowance computed in accordance with the cost principles prescribed in OMB Circular A-87.

Column 4 Contractual Services

Enter the cost of travel, supplies, postage, telephone, rental of equipment, etc.

Column 5 Space Rental

Enter the costs of space rental and maintenance.

Column 6 Utilities

Enter the costs of utilities.

Column 7 Subtotal

Enter the result of adding columns 1 through 6 together.

Column 8 A-87 Indirect Costs

Enter the amount determined by the following method. The number of IV-D personnel in the department is divided by the total number of personnel in the department. The resulting percentage is taken against the department's A-87 costs with this amount to be entered in this column.

Column 9 Grand Total

Enter the result of adding column 7 and column 8 together.

Section 2 Summary of Title IV-D Personnel Hours

It is the responsibility of the governmental agency performing the Child Support activity to determine who will be time studied. An employee not devoting 100% of his/her time to IV-D activities must prepare a time study. In addition, any employee devoting 100% of his/her time to IV-D activities and not spending at least 85% of his/her time in any one sub-function must complete a time study. (The sub-functions are Collection/Distribution, Location of Absent Parent, Establishment of Paternity, or Establishment of Support Obligation and Enforcement.) The information from the time studies will be used to prorate the costs in section 1 among the Child Support sub-activities.

Time studies should be completed for the first full pay period per quarter and summarized to allocate costs during that quarter. The time studies should be used to accumulate hours worked for the following five (5) Child Support sub-activities. Those hours should be combined with the hours of the IV-D workers not required to be time studied.

Column 1 F8.2a Collections and Distribution

All individuals in the Support Collection Unit (SCU) at or below the supervisory level who spend their time on collection and distribution activities are assigned to this sub-function. Enter their total hours on line 1, column 1.

Column 2 F8.3 Location of Absent Parents

All employees at or below the supervisory level who spend their time engaged in location of absent parent activities are assigned to this sub-function. Enter their total hours on line 1, column 2.

Column 3 F8.4 Establishment of Paternity

All employees at or below the supervisory level who spend time engaged in Establishment of Paternity activities are assigned to this sub-function. Enter their total hours on line 1, column 3.

Column 4 F8.5 Establishment of Support Obligations and Enforcement

All employees at or below the supervisory level in the IV-D unit who spend their time in establishment of support obligation and enforcement activities are assigned to this sub-function. Enter their total hours on line 1, column 4.

Column 5 F8.5a Establishment of Support Obligations and Enforcement

All employees at or below the supervisory level in the Support Collection Unit who spend their time in establishment of support obligations and enforcement activities are assigned to this sub-function. Enter their total hours on line 1, column 5.

Column 6 Total

In column 6, enter the results of adding together line 1, columns 1 through 5.

Line 1 Total Hours

Enter the total hours under each column.

Line 2 Percentages

The percentages on line 2 are determined by dividing the number of hours under each column on line 1 by the total number of hours in column 6. Enter the results in the appropriate column on line 2. Complete the percentages to two decimal places (e.g., 30.25% or.3025). These percents must add up to 100.00%. If they do not, make the necessary adjustment to the largest number from the left.

Section 3 Calculation of Case Type Percentages For Title IV-D

Case counts are used to further allocate the IV-D sub-function costs into TANF, Non-TANF, and Non-IV-D categories (if applicable). There are two separate sets of case counts, one for Support Collection Unit activities only and one for IV-D activities only. One set of the case counts may not be applicable to a particular individual agency.

For agencies that perform the IV-D functions (locating absent parents, establishing paternity, establishing support obligations and enforcing support orders), IV-D case counts are taken and categorized as either TANF or Non-TANF cases.

- A TANF/IV-D case is one in which the respondent's child or children of the family group are receiving payments under provisions of Title IV-A or Title IV-E of the Social Security Act.
- A Non-TANF/IV-D case is one in which the respondent's child(ren) is not a recipient of TANF or Foster Care, and a Child Support Services Application (LDSS-2521), or an approved local equivalent is not on file.

For allocating Title IV-D costs, case counts should only include those TANF or Non-TANF cases for which an actual activity was performed during the previous quarter. To make this determination, a case count must be taken each quarter.

In the Title IV-D percentages calculation section (the left portion of section 3), lines 1, 2 and 3 for columns 1, 2 and 3 should be blank. Enter case count information on line 4, columns 1, 2 and 3. Title IV-D cases should be counted by absent parent and not by family. Divide the number on line 4 under each column by the entry in line 4, column 1 (IV-D section). Enter the resulting percentages in the appropriate columns of line 5. Percentages should be completed to two decimal places.

Agencies may operate a Support Collection Unit and perform SCU functions (collections/distributions and establishment of support obligation and enforcement). Quarterly SCU case counts must be made identifying cases as either TANF/IV-D, Non-TANF/IV-D, or Non-IV-D cases. Case inventories taken for the prior quarter will be used to allocate current quarter claims.

The definitions of TANF/IV-D and Non-TANF/IV-D cases are the same for the SCU as for CSU case counts. A Non-IV-D case is one in which child support is not involved (such as with alimony) or a Child Support Services Application (LDSS-2521) or approved local equivalent is not on file.

Enter SCU case count information in the SCU allocation section (right portion section 3) on lines 1 through 4 under columns 1 through 4. The opening case count inventory on line 1 should be the ending inventory for the previous quarter. On line 2, add together the TANF/IV-D, Non-TANF/IV-D or Non-IV-D cases received for processing during the previous quarter by the Support Collection Unit. On line 3, deduct the number of cases closed by the Support Collection Unit during the previous quarter. Enter the resulting balance of the above calculations on line 4. Divide line 4 each column by line 4, column 1 (SCU section) and enter the percentages in the appropriate columns of line 5. Percentages should be completed to two decimal places.

Agencies that perform both the SCU functions and IV-D functions under cooperative agreements or POS contracts must take separate case counts and submit separate LDSS-2674's.

Section 4 Allocation of Title IV-D Costs to Functions TANF, Non-TANF and Non-IV-D

After the monthly IV-D expenditures are established, the amounts must be categorized to reflect the type of IV-D activity (sub-function) to which the expenditures are applied. In addition, the expenditures must be apportioned among activities related to TANF, Non-TANF and Non-IV-D (if applicable) cases. Section 4 will consolidate this process.

Line 1 Functional Allocation Percentages

Enter in columns 2 through 6 the appropriate percentages from section 2, line 2.

Line 2 Administrative Costs

Enter in column 1 the amount from section 1, column 7. To calculate the sub-function amounts, multiply the amount in column 1, line 2 by each percentage on line 1 for columns 2 through 6 and enter the results in the appropriate columns.

Lines 3, 4, & 5 Case Type Allocation

In column 1 for lines 3, 4 and 5, enter the appropriate percentage from section 3. The percentages calculated from the SCU case counts are used for costs for sub-functions F8.2a (Collections and Distribution – SCU) and F8.5a (Establishment of Support Obligation and Enforcement Collection - SCU). The percentages calculated from the IV-D case counts are used for costs for sub-functions F8.3 (Location of Absent Parents - IV-D), F8.4 (Establishment of Paternity - IV-D) and F8.5 (Establishment of Support Obligation and Enforcement Collection - IV-D). *If the district has both SCU and IV-D percentages, separate forms must be submitted.*

Line 3 TANF %

Multiply the percentage in column 1, line 3 by the amount in each appropriate column on line 2. Enter the results on line 3. Add together the amounts in columns 2 through 6 on line 3, and enter the results in column 7 Total.

Line 4 Non-TANF %

Multiply the percentage in column 1, line 4 by each appropriate amount on line 2. Enter the results on line 4. Add together the amounts in columns 2 through 6 on line 4, and enter the result in column 7 Total.

Line 5 Non-IV-D %

Multiply the percentage in column 1, line 5 by each appropriate amount on line 2. Enter the results on line 5. Add together the amounts in columns 2 through 6 on line 5, and enter the result in column 7 Total.

Line 6 A-87 Costs

Enter in column 1 the amount from section 1, column 8. To calculate the sub-function amounts, multiply the column 1, line 6 amount by each appropriate percentage on line 1, and enter the results in the respective columns.

Line 7 TANF %

Enter in column 1 the same percentage from column 1, line 3. Multiply the percentage in column 1, line 7 by the appropriate amounts on line 6. Enter the results on line 7. Add together the amounts in columns 2 through 6 on line 7, and enter the results in column 7 Total.

Line 8 Non-TANF %

Enter in column 1 the same percentage from column 1, line 4. Multiply the percentage in column 1, line 8 by the appropriate amounts on line 6. Enter the results on line 8. Add together the amounts in columns 2 through 6 on line 7, and enter the result in column 7 Total.

Line 9 Non-IV-D %

Enter in column 1 the same percentage from column 1, line 5. Multiply the percentage in column 1, line 9 by the appropriate amounts on line 6. Enter the results on line 9. Add together the amounts in columns 2 through 6 on line 7, and enter the result in column 7 Total.

Line 10 Grand Total

For columns 2 through 7 add together lines 3 through 5 and lines 7 through 9, and enter the results on line 10. The result of adding columns 2 through 6 on line 10 together should equal the amount reported on line 10, column 7. This amount should also equal the amount reported in section 1, column 9 Grand Total.

Upon receipt of each form DSS-2674, local district accounting staff will transfer the amounts shown in column 7 to the DSS-923A and DSS-923 "Schedule of Expenditures Other Than Salaries." Costs incurred from cooperative agreements are reported as a non-salary expense under objects of expense 31.1 - 31.3. Costs incurred for purchases of services from other governmental units may be reported as a non-salary expense under objects of expense 32.1 - 32.3. Costs incurred for Purchase of Services from private agencies may be reported as a non-salary expense under objects of expense 33.1 - 33.3.

Requirements for the contracting of cooperative agreements and purchase of service agreements are discussed in Chapter 5.

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Cost Allocation Summary

Title IV-D Program

Agency	Period of Claim
Purchase of Service	Cooperative Agreement

Section 1 Administrative and Overhead Costs

ITEM	Personal Service (1)	Fringe Benefits (2)	Equipment (3)	Contractual Services (4)	Space Rental (5)	Utilities (6)	Subtotal (7)	A-87 IndirectCosts (8)	Grand Total (9)
Total IV-D Costs									

Section 2 Summary Title IV-D Personnel Hours

ITEM	Collections And Distributions F8.2A (1)	Location of Absent Parent F8.3 (2)	Establishment of Paternity F8.4 (3)	IV-D Est. of Support Oblig. & Enforcement D8.5 (4)	SCU Est. of Support Oblig. & Enforcement F8.5A (5)	TOTAL (6)
1. Total Hours						
2. Percentages						100%

Section 3 Calculation of Case Type Percentages for Title IV-D

ITEM	Title IV-D Allocation % (IV-D Cases Only)			Support Collection Unit Allocation % (SCU Cases Only)			
	TOTAL	TANF	Non-TANF	Total	TANF	Non-TANF	Non-IV-D
	(1)	(2)	(3)	(1)	(2)	(3)	(4)
1. Opening Inventory For Quarter							
2. New Cases Opened For Quarter							
3. Cases Closed During Quarter							
4. Ending Inventory (L1 + L2 Less L3)							
5. Percentage Distribution Each Case Type (L4 each Col./Line 4 Col. 1)	100%			100%			

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Section 4 Allocation of Title IV-D Costs to Functions TANF, Non-TANF and Non-IV-D

ITEM	Allocation Factors (1)	Collection And Distributions F8.2A (2)	Location of Absent Parent F8.3 (3)	Establishment of Paternity F8.4 (4)	IV-D Est. of Support Oblig. & Enforcement F8.5 (5)	SCU Est.of Support Oblig. & Enforcement F8.5 A (6)	Total (7)
1. Sub-Functional Allocation	100%	%	%	%	%	%	
2. Administrative Costs Allocated to sub-functions	$	$	$	$	$	$	
Case Type Allocation 3. TANF %	%						
4. Non-TANF %	%						
5. Non - IV-D %	%						
6. A-87 Costs	$						
7. TANF	%						
8. Non-TANF	%						
9. Non - IV-D	%						
10. Grand Total							

OTHER TYPES OF COSTS

Costs chargeable to the F8 Child Support function may include the following:

- Salary and fringe benefit costs for employee time and effort devoted specifically to the child support function.
- Laboratory paternity costs (which should be coded under object of expense 18.2, function code F8.4 Establishment of Paternity). Laboratory paternity costs are eligible for a federal share reimbursement of 66%. These costs are incurred by obtaining and transporting blood and other samples of genetic material, repeated testing of genetic material when necessary, analysis of paternity test results, and for testimony of expert witnesses in a paternity determination proceeding. Such costs are only allowable if included as part of the genetic testing contract.
- Other Non-salary costs including materials, travel, equipment, office space, and other approved expenditures which are specifically incurred performing the child support function. (Cooperative agreements and POS contracts are two types of non-salary costs discussed previously.)
- DSS overhead costs allocated to the F8 function from the F20 function.
- Overall overhead costs allocated to the F8 function from the F40 function.
- A-87 city-wide indirect costs allocated to the F8 function from the overhead functions.

Distributing Local IV-D Costs to Client Categories

The F8 coded salary and fringe benefit costs of each employee who completes a time study is allocated to the F8 sub-functions based on allocation percentages determined from the time study. The percentage results of the employee time study should be applied to the employee's salary and fringe benefit costs for each month of the claiming quarter. The salary and fringe benefit costs for each of the various F8 sub-functions are accumulated through the Summary of Salary and Functional Assignments (See Chapter 4 for further details).

The LDSS-923A classifies non-salary costs to F8 sub-functions by object of expense. See Chapter 7 for more information on claiming of F8 non-salary costs on the LDSS-923A.

The distribution of F8 indirect costs (overhead and A-87 costs) to F8 sub-functions on the Schedule D-8 are based on distribution percentages developed from the total salary and fringes that are assigned to each F8 sub-function.

Costs for the F8 function are then further allocated to client categories based on case counts.

Client Categories on the Schedule D-8.

The Schedule D-8, section 1, entitled, "Calculation of Title IV-D Child Support Activities and Collections Unit Allocation Percents" is completed to calculate allocation percentages using the client categories of TANF and Non-TANF for the IV-D Unit's cases. It is also used to calculate allocation percentages for TANF, Non-TANF, and Non-IV-D categories of SCU cases. These percentages are used to distribute IV-D and SCU costs to the reimbursement categories. The definitions of a Title IV-D case and a SCU case, and the procedures for deriving allocation percentages from Title IV-D and SCU case counts are explained in the following sections.

Defining TANF, Non-TANF, and Non-IV-D Child Support Cases

The client case categories to which child support collection unit costs are distributed are defined as follows:

TANF - A case in which the respondent's child or children of the family group are receiving payments under provisions of Title IV-A of the Social Security Act. This category also includes foster care payments to persons responsible for the care of an appropriate Title IV-E foster care case. These are cases where there is an absence of a parent from the home and the case qualifies for IV-D services.

Non-TANF - A case in which the respondent's child or children are not recipients of TANF or Title IV-E foster care, and a child support services application (LDSS-2521) or approved local equivalent is on file.

Non-IV-D (Not Federally Reimbursable) - A case in which at least one of the following situations applies:

- Child support is **not** involved (such as alimony).
- A child support services application (LDSS-2521) or approved local equivalent is **not** on file.
- There is no absence of a parent from the home. IV-E foster care cases do not qualify for IV-D.

If handled by IV-D, they must be accounted for, and costs should be allocated to that case category.

Title IV-D Cost Distribution Percentages (TANF and Non-TANF)

A Title IV-D case is one in which there is continued absence of a parent from the home due to abandonment or desertion. This type of case may include a child born out of wedlock without regard to whether the paternity of such child has been established. The IV-D cases are classified as TANF if the child in the case is a TANF recipient, or Non-TANF if the child in the case is not receiving TANF assistance.

For purposes of allocating Title IV-D costs, the Title IV-D case counts are provided through BICS on the quarterly Child Support Management System (CSMS) 421 report. A Title IV-D case (TANF or Non - TANF) is counted on the CSMS 421 report only when actual activity is taken on the case during the previous quarter for each absent parent. In other words, the cases are counted by the absent parent (respondent), and not by the family. A respondent absent from and responsible for more than one family, however, may be counted as a case more than once.

The Title IV-D case counts related to the previous quarter must be transferred to the current Schedule D-8, section 1, line 4, columns 1, 2, and 3.

SCU Cost Distribution Percentages (TANF, Non-TANF, Non-IV-D)

SCU costs are distributed by TANF, Non-TANF, and Non-IV-D percentages. The percentages are computed by dividing the respective number of active TANF, Non-TANF, and Non-IV-D cases by the total number of active cases at the end of the preceding quarter. An active SCU case is one in which there is a court order (or voluntary agreement), the court order is active, not terminated or suspended, and an account by respondent is established.

SCU case counts are provided by the Child Support Management System (CSMS) through BICS on a CSMS LDSS-2547 report. The report begins with an opening inventory of TANF, Non-TANF and Non-IV-D cases. It then adds the number of cases received for processing during the previous quarter by the SCU, and deducts the number of cases which have been closed by the SCU. The resulting balance is the ending inventory of SCU cases at the end of the previous quarter. Those case counts are reported on the current quarter's Schedule D-8, section 1 on lines 1 through 4, columns 4 through 7.

Combining IV-D and SCU Caseloads to Distribute A-87 Costs

On Schedule D-8, section 1, lines 6 and 7, the Title IV-D and SCU caseloads are combined for purposes of distributing A-87 costs. TANF, Non-TANF, and Non-IV-D percentages result from dividing combined case counts of each category by the total.

CLAIMING ON THE LDSS-2547 - SCHEDULE D-8

The Schedule D-8 is completed and submitted monthly and is used as the basis for determining federal, state and local shares of Child Support Activities and Support Collection Unit expenditures.

The following gives the line by line instructions for completing the Schedule D-8.

Section 1 Calculation of Title IV-D Child Support Activities and Collection Unit Allocation Percents

In section 1, the number of Title IV-D cases in which actual activity was taken during the previous quarter are entered from the CSMS 421 report. Percentages by category are calculated from these counts to distribute child support activities costs in section 2. Section 1 also lists the numbers of SCU cases derived from the CSMS LDSS-2547 report and calculates percentages by category for use in distributing SCU costs in section 2.

Line 1 Open Inventory Previous Quarter

Enter in the appropriate columns (5-7) the number of active SCU cases for the TANF, Non-TANF and Non-IV-D categories. The figures on this line are identical to the ending inventory amounts found on line 4, columns 5-7 of the Schedule D-8 submitted during the previous quarter. Enter the total of columns 5-7 in column 4.

Line 2 Cases Opened Previous Quarter

Enter in the appropriate column the number of TANF, Non-TANF, and Non-IV-D cases opened by the SCU in the previous quarter. These counts are reported on the CSMS LDSS 2547 report available from BICS.

Line 3 Cases Closed Previous Quarter

Enter in the appropriate column the number of TANF, Non-TANF and Non-IV-D cases closed by the SCU in the previous quarter. These counts are reported on the CSMS LDSS-2547 Report available from BICS.

Line 4 Cases Receiving Services for Title IV-D or Ending Inventory for SCU

Enter in columns 1-3 cases in which actual activity was performed by the Title IV-D unit, as reported on the CSMS 421 report available from BICS.

For columns 4-7, enter the ending inventory (line 1 plus line 2 minus line 3) for the SCU. These amounts are also reported on the CSMS LDSS-2547 report available from BICS.

Line 5 Percent Distribution

Divide line 4, columns 2 and 3 by line 4 column 1, and enter resulting percentages in the appropriate columns.

Divide line 4, columns 5, 6, and 7 by line 4, column 4, and enter resulting percentages in the respective columns.

Line 6 Combined Ending Inventory

Enter the combined total IV-D and SCU cases in the total column in line 6. (This is the total of the amounts in line 4, columns 1 and 4.) Add line 4, columns 2 and 5, and enter the total TANF cases in line 6, column 2. Add line 4, columns 3 and 6, and enter the total Non-TANF cases in line 6, column 3. Transfer from line 4, column 7 the Non-IV-D cases to line 6, column 4.

Line 7 Percent Distribution

To calculate the A-87 distribution percentages, divide line 6, columns 2, 3 and 4 each by line 6, column 1, and enter the results in the appropriate columns on line 7.

Section 2 Expenditure Allocation and Calculation of Federal and State Reimbursement

In section 2, the following operations are performed:

- Allocate child support costs on the basis of whether they pertain to the Title IV-D unit or the SCU.
- Segregate child support costs among four types of providers:
  - Local DSS
  - Cooperative Agreements
  - Purchase of Services from Governmental Agencies
  - Purchase of Services from Private Agencies
- Distribute these costs to federal and non-federal categories (TANF, Non-TANF, Non-IV-D)
- Calculate the federal, state and local shares

Line 1 Total Child Support Expenditures

Enter the total child support expenditures from Schedule D, line 23, column 8.

Line 2 Total IV-D Salary and Fringe Benefits

Enter the Title IV-D salary and fringe benefits from the Summary of Salaries and Functional Assignments. Instructions for completing the Summary of Salaries and Functional Assignments appear in Chapter 4.

Line 3 Distribution %

To calculate the sub-function distribution percentages, divide each of the amounts in line 2, columns 2-9 by the amount in line 2, column 1. Enter the results in the respective columns.

Line 4 Overhead Costs Distributed

Compute the total overhead costs assigned to function F8 by adding the amounts on Schedule D, column 8, lines 11, 13, 16, and 18. Enter this figure in the total column (column 1). Multiply each percentage in line 3, columns 2-9 by the line 4 total column amount, and enter the results in the appropriate columns 2-9.

Line 5 Non-Salary Costs

From the LDSS 923A Summary, obtain all non-salary costs assigned object of expense codes 10-30. Enter the net totals on this line. (Exclude costs assigned to codes 31.1, 31.2, 31.3, 32.1, 32.2, 32.3, 33.1, 33.2, and 33.3.)

Line 6 Sub-Total Title IV-D Costs

Sum lines 2, 4, and 5 for columns 2, 4, 6, 7 and 8. Enter in column 1 of this line the sum of columns 2, 4, 6, 7, and 8.

Line 7 Sub-Total Support Collections Unit Costs

Sum lines 2, 4, and 5 for columns 3, 5, and 9. Enter in column 1 of this line the sum of columns 3, 5, and 9.

Line 8 Title IV-D Costs Distributed

Calculate the TANF and Non-TANF portions of Title IV-D unit administrative costs by multiplying the percentages in section 1, line 5, columns 2 and 3 by the amounts on line 6. Enter each result in the respective space on line 8. The sum of lines 8A TANF and 8B Non-TANF for each column should equal the corresponding amount on line 6 for each column.

Line 9 Support Collection Unit Costs Distributed

Calculate the TANF, Non-TANF and Non-IV-D portions of the SCU administrative costs by multiplying the percentages in section 1, on line 5, columns 5, 6, and 7 by the amounts on line 7, columns 1, 3, 5, and 9. Enter each result in the respective space on line 9. The sum of lines 9A, 9B, and 9C for each column should equal the corresponding amount on line 7 for each column.

Line 10 Cooperative Agreement

From the LDSS-923A Summary, enter in the appropriate columns for Cooperative Agreements the:

- Total TANF costs (code 31.1) on line 10A
- Total Non-TANF costs (code 31.2) on line 10B
- Total Non-IV-D costs (code 31.3) on line 10C

Line 11 P.O.S. From Government Agencies

From the LDSS-923A Summary, enter in the appropriate columns for Purchase of Services agreements with public agencies the:

- Total TANF costs (code 32.1) on line 11A
- Total Non-TANF costs (code 32.2) on line 11B
- Total Non-IV-D costs (code 32.3) on line 11C

Line 12 P.O.S. From Private Agencies

From the LDSS-923A Summary, enter in the appropriate columns for Purchase of Services agreements with private agencies the:

- Total TANF costs (code 33.1) on line 12A
- Total Non-TANF costs (code 33.2) on line 12B
- Total Non-IV-D costs (code 33.3) on line 12C

Line 13 Total TANF Expenditures

Compute the total TANF amount by adding amounts on lines 8A, 9A, 10A, 11A, and 12A for columns 1-9.

Line 14 Total Non-TANF Expenditures

Compute the total Non-TANF amount by adding the amounts on lines 8B, 9B, 10B, 11B, and 12B for columns 1-9.

Line 15 Total Expend. Eligible For Federal Funding

Add together line 13 and line 14 for each column, and enter the results on line 15, columns 1-9.

Line 16 Expenditures Funded with Title IV-D Incentives

The federal government no longer allows the use of, or the reinvestment of incentives as a match for federal funding nor are they eligible for additional federal funding. The local districts should manually enter the same dollar amount from the Schedule A-1, section 3, line 19 (Estimated Incentive Payments), column 1 (Total).

Line 17 Deductible Collection Costs

Enter the total of all fees collected for Title IV-D services. If a fee is charged a respondent for the laboratory paternity determination tests it should be included in this total. Note that the $25 annual CP Fee Withheld by State for Child Support administrative services will be included on this line. Only cases that have never received TANF assistance and have more than $500 per year collected on their behalf will be included. This amount comes from the Schedule A-1, Line 13 total. If there are no amounts to be reported, enter “0.”

Line 18 Interest Earned and Other Program Income Received

Effective October 1, 2008, enter the total interest earned on Title IV-D (TANF and Non-TANF) collections. If the district receives a $50 Central Processing payment for an error made by the contractor, that payment should be included in the total for this line. Also included on this line will be the amount of escheated (unclaimed) funds which need to be reported by districts as program income, as defined in FRM Volume 1, Chapter 9. If there are no amounts to be reported, enter “0.”

Line 19 Net Subject To Federal Reimbursement

Subtract the sum of lines 16, 17 and 18 from line 15, and enter the result on line 19.

Line 20 Federal Share

Multiply the amount on line 19 by 66%, and enter the product on this line.

Line 21 Less: Federal Share Child Support Collections

From the “Schedule A-1 Summary of Collections and Distributions” (LDSS-2517), enter the amount from section 3, line 20 (Net Federal Share of Collections), column 1 (Total).

Line 22 Net Federal Share

Subtract line 21 from line 20, and enter the result on this line. This is the net Federal Share of expenditures.

Line 23 Balance

Subtract line 20 from line 19, and enter the result.

Line 24 Expenditures Funded with Incentives Subject to State Reimbursement

Enter the result of multiplying the amount of line 16 by 34 percent.

Line 25 Non-IV-D POS Agreements

Add lines 9C through 12C together for total Non-IV-D POS agreements costs, and enter the results.

Line 26 Net Subject to State Reimbursement

Add lines 23, 24 and 25 together, and enter the results.

Line 27 State Share

Multiply line 26 by 50%, and enter the result.

Line 28 Less: State Share Child Support Collections

From the Schedule A-1, enter the amount from section 3, line 22 (State Share), column 1 (Total).

Line 29 Net State Share

Subtract line 28 from line 27, and enter the result. This is the net State Share of expenditures.

Line 30 Local Share

Enter the result of adding line 16 and line 26 together and subtracting line 24 and line 27.

Section 3 - Calculation of A-87 Federal Share

Total A-87 costs for Title IV-D Child Support Activities and Collections are reported in section 3. The A-87 amount includes amounts allocated to the F8 function on the Schedule D and amounts transferred from the LDSS-2674, section 4, line 6, column 1.

Line 1 Total IV-D Agency Child Support Activities A-87 Costs

Enter total A-87 costs allocated to the Title IV-D Child Support activities function from Schedule D, line 29, column 8.

Line 2 Distribution Percentages

Enter the distribution percentages from section 2, line 3, columns 2-9.

Line 3 IV-D Agency Child Support Activities A-87 Costs

Enter in each column the results of multiplying line 2 percents times line 1, column 1.

Line 4 TANF Percentage

Enter the TANF percentage from section 1, line 7, column 2.

Line 5 IV-D Agency Child Support Activity Costs Distributed to TANF

Enter in each column the results of multiplying the line 4 percentage by the corresponding line 3 amount.

Line 6 Child Support Activities Costs Assigned to TANF Coop. Agreement

Sum the TANF Cooperative Agreement amounts of indirect costs reported in section 4, line 7, column 7 of each submitted LDSS-2674 form, and enter the total in column 1 of this line. For columns 5-9 of this line, enter the total amounts applicable to each sub-function from section 4, line 7, columns 2 through 6 of the LDSS-2674 forms.

Line 7 A-87 Child Support Expenditures Assigned to TANF-POS From Government Agencies

Sum the TANF Purchase Of Service from government agency amounts of indirect costs reported in section 4, line 7, column 7 of each submitted LDSS-2674 form. Enter the total in column 1 of this line. For columns 5-9 of this line, enter the amounts applicable to each sub-function from section 4, line 7, columns 2 through 6 of the LDSS-2674 forms.

Line 8 Total Child Support Activities Distributed to TANF

Compute the total A-87 child support costs allocated to TANF by adding lines 5, 6, and 7.

Line 9 Non-TANF Percentage

Enter the Non-TANF percentage from section 1, line 7, column 3.

Line 10 IV-D Agency Child Support Activities Costs Distributed to Non-TANF

Enter in each column the results of multiplying the line 9 percent by the appropriate line 3 amount.

Line 11 Child Support Activities A-87 Costs Assigned to Non-TANF Coop. Agreement

Sum the Non-TANF cooperative agreement amounts of indirect costs reported in section 4, line 8, column 7 of the LDSS-2674 forms. Enter the total in column 1 of this line. For columns 5-9 of this line, enter the amounts applicable to each sub-function from section 4, line 8, columns 2 through 6 of the LDSS-2674.

Line 12 Child Support Activities A-87 Child Support Expenditures Assigned to Non-TANF POS From Government Agencies

Sum the amounts of Non-TANF Purchase Of Service indirect costs reported in section 4, line 8, column 7 of the LDSS-2674 forms. Enter the total in column 1 of this line. For columns 5-9 of this line enter the amounts applicable to each sub-function from section 4, line 8, columns 2 through 6 of the LDSS-2674.

Line 13 Total A-87 Child Support Costs Distributed to Non-TANF

Add lines 10, 11 and 12 for each column.

Line 14 Total A-87 Child Support Costs

Add lines 8 and 13 for each column.

Line 15 Federal Share

Compute the federal share by multiplying the total on line 14, column 1 by 66%.

Line 16 Local Share

Compute the local share by adding column 1, of lines 1, 6, 7, 11, and 12. From this amount, deduct the amount on line 15.

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DISTRICT	MONTH

TITLE IV-D CHILD SUPPORT ACTIVITIES AND SUPPORT COLLECTION UNIT EXPENDITURES WORKSHEET FOR PERCENTAGES

SECTION 1: CALCULATION OF TITLE IV-D CHILD SUPPORT ACTIVITIES AND COLLECTIONS UNIT ALLOCATION PERCENTS

PROCEDURES	TITLE IV-D ALLOCATION PERCENTS			SUPPORT COLLECTION UNIT ALLOCATION PERCENTS			
ITEM	TOTAL (1)	TANF (2)	NON-TANF (3)	TOTAL (4)	TANF (5)	NON-TANF (6)	NON-IV-D (7)
1. Opening Inventory - Previous Quarter							
2. Cases Opened - Previous Quarter							
3. Cases Closed - Previous Quarter							
4. Cases Receiving Services For Title IV-D Or Ending Inventory For SCU							
5. Percent Distribution							

ITEM	TOTAL (1)	TANF (2)	NON-TANF (3)	NON-IV-D (4)
6. Combined Ending Inventory				
7. Percent Distribution				

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SCHEDULE D-8 ALLOCATION FOR CLAIMING
TITLE IV-D CHILD SUPPORT ACTIVITIES AND SUPPORT
COLLECTION UNIT EXPENDITURES

DISTRICT | MONTH

SECTION 2: EXPENDITURE ALLOCATION AND CALCULATION OF FEDERAL AND STATE REIMBURSEMENT

PROCEDURES		TOTAL	ADMINISTRATION		COLLECTION & DISTRIBUTION		LOC. OF ABS. PARENTS	EST. OF PATERNITY	EST. OF SUPPORT OBLIG. & ENF. COL.	
ITEM		(1) F8	(2) F8.1	(3) F8.1a	(4) F8.2	(5) F8.2a	(6) F8.3	(7) F8.4	(8) F8.5	(9) F8.5a
1. Total Child Support Expenditures (From Schedule D, Line 23, Column 8)										
2. Title IV-D Salary And Fringe Benefits (From Summary of Salaries & Function Assign.)										
3. Distribution Percentages (Line 2, Columns 2-9/Line 2, Column 1)										
4. Overhead Costs Distributed (Tot. from Sch. D, Col. 8, Lines 11, 13, 16, & 18) Line 3 % X Line 4, Col. 1										
5. Non-Salary Costs (From Sch. DSS-923A, Codes 10-30)										
6. Sub-Total Title IV-D Costs										
7. Sub-Total Support Collection Unit Costs										
8. Title IV-D Costs Distributed Section 1 Percents for IV-D	A. TANF									
TANF or NON-TANF x Line 6	B. Non-TANF									
9. Support Collect. Costs Dist. Section 1 Percents for SCU	A. TANF									
Support Collection Unit	B. Non-TANF									
TANF, NON-TANF, or NON-IV-D x Line 7	C. Non-IV-D									
10. Cooperative Agreement	A. TANF-31.1									
(From Sch. DSS-923A Summary Codes 31.1, 31.2, And 31.3)	B. Non-TANF-31.2									
	C. Non-IV-D-31.3									
11. P.O.S. From Government Agencies	A. TANF-32.1									
(From Sch. DSS-923A Summary Codes 32.1, 32.2, And 32.3)	B. Non-TANF-32.2									
	C. Non-IV-D-32.3									
12. P.O.S. From Private Agencies	A. TANF-33.1									
(From Sch. DSS-923A Summary Codes 33.1, 33.2, And 33.3)	B. Non-TANF-33.2									
	C. Non-IV-D-33.3									
13. Total TANF Expenditures										
14. Total Non-TANF Expenditures										
15. Total Expenditures Eligible For Federal Funding										
16. Expenditures Funded With Title IV-D Incentives										
17. Deductible Collection Costs										
18. Interest Earned and Other Program Income Received										
19. Net Subject To Federal Reimbursement										
20. Federal Share										
21. Less: Federal Share Child Support Collections										
22. Net Federal Share										
23. Balance										
24. Expenditures Funded With Incentives Subject To State Reimbursement										
25. Non-IV-D P.O.S. Agreements										
26. Net Subject To State Reimbursement										
27. State Share										
28. Less: State Share Child Support Collections										
29. Net State Share										
30. Local Share										

SECTION 3: CALCULATION OF A-87 FEDERAL SHARE

PROCEDURES	TOTAL	ADMINISTRATION		COLLECTION & DISTRIBUTION		LOC. OF ABS. PARENTS	EST. OF PATERNITY	EST. OF SUPPORT OBLIG. & ENF. COL.	
ITEM	(1) F8	(2) F8.1	(3) F8.1a	(4) F8.2	(5) F8.2a	(6) F8.3	(7) F8.4	(8) F8.5	(9) F8.5a
1. Total IV-D AgencyChild Support Activities A-87 Costs (Sch. D Line 29, Col. 8)									
2. Distribution Percentage (From Section 2, Line 3, Cols. 2-9)									
3. IV-D Agency Child Support Activities A-87 Costs Distributed (Line 2 Percent X Line 1)									
4. TANF Percentage (from Section 1)									
5. IV-D Agency Child Support Activities Costs Distributed To TANF (Line 4 Percent X Line 3 Amounts)									
6. Child Supp. Activities A-87 Costs Assigned to TANF-Coop. Agreement (From DSS-2674)									
7. Child Supp. Activities A-87 Costs Assigned to TANF-POS From Govt. Agencies (From DSS-2674)									
8. Total Child Support Activities Costs Distributed to TANF (Line 5 + Line 6 + Line 7)									
9. Non-TANF Percentage (from Section 1)									
10. IV-D Agency Child Support Activities Costs Distributed To Non-TANF (Line 9 Percent X Line 3)									
11. Child Supp. Activities A-87 Costs Assigned to Non-TANF-Coop. Agreement (from DSS-2647)									
12. Child Supp. Activities A-87 Costs Assigned to Non-TANF-POS From Govt. Agencies (From DSS-2674)									
13. Total A-87 Costs Distributed To Non-TANF (Line 10 + Line 11 + Line 12)									
14. Total Child Support Activities A-87 Costs (Line 8 + Line 13)									
15. Federal Share									
16. Local Share (Line 1 + Line 6 + Line 7 + Line 11 + Line 12 - Line 15)									

Chapter 16: Fraud and Abuse Control (F10)

Introduction *16-2*

Description of the Fraud and Abuse Control Function(F10) *16-2*

Types of Employees Assigned to the F10 Function *16-4*

Types of Costs Allocated to the F10 Function *16-4*

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Claiming On The LDSS-2347F "Schedule D-10 Claiming of Fraud and Abuse Administrative Costs" *16-6*

INTRODUCTION

This chapter describes the activities and costs included in the Fraud and Abuse Control function, (F10), and the procedures for calculating and claiming reimbursement. It also describes the types of employees assigned to the function. The last part of the chapter contains the instructions for the LDSS-2347F "Schedule D-10 Claiming of Fraud and Abuse Administrative Costs."

DESCRIPTION OF THE FRAUD AND ABUSE CONTROL FUNCTION(F10)

The Fraud and Abuse Control function was established pursuant to federal legislation appearing in the Omnibus Reconciliation Act of 1987 (OBRA-87). Fraud and Abuse Control administrative costs are claimed in the F10 function.

The Fraud and Abuse Control process involves an array of investigative authorities, prosecuting authorities, hearing officers, the courts, and collection personnel. The purpose of the Fraud and Abuse Control function is, in part, to investigate alleged client malfeasance. Investigators look at situations where clients establish and maintain eligibility for assistance based on false or misleading acts or statements, including misrepresented, concealed, or withheld facts. The prosecution of fraud and abuse cases and the restitution process are also a part of this function.

The local district should have an approved plan to obtain federal reimbursement for fraud control activities. The plan should establish fraud and abuse investigation, prosecution and collection components for public assistance (Family Assistance and the Safety Net), MA, FS, and the Child Care Block Grant. The Program Integrity Unit of Audit and Quality Control will be responsible for reviewing and approving the local district plan. They will also oversee client fraud related activities in all local districts.

Flexible Funding for Family Services (FFFS) was enacted in the State Fiscal Year 2005-2006 Budget. FFFS provides local social services districts with the flexibility to manage federal Temporary Assistance for Needy Families (TANF) funds that are available for Local Administration of fraud control (column 2 of the Schedule D-10) and overhead costs allocated to TANF.

The local districts must file a plan with the State detailing how much of their FFFS allocation they want to assign to this program and what level of federal reimbursement they will assign to the fraud control programs.

Front End Detection System Activities

In accordance with State regulations, each local district must establish procedures to identify, investigate, and resolve potential cases of fraud, misrepresentation or inadequate documentation before determining an applicant's eligibility for assistance. These requirements led to the development of the Front End Detection System (FEDS) which is an investigative technique performed by F10 coded investigators. The system provides for immediate investigation and accelerated response between the investigation unit and the eligibility unit. Eligibility workers refer suspicious cases or cases which fit certain high risk profiles to the Fraud and Abuse Control Unit.

The local district staff responsible for taking finger images {as part of the Automated Finger Imaging System (AFIS)} and their related non-salary costs should be coded to the Fraud and Abuse F10 functional cat-

egory. Local district staff who work on finger imaging on a part-time basis must complete a time study to allocate their costs between the Fraud and Abuse function and the other functions.

AFIS costs should be reported under the various assistance categories. These costs would be directly charged based on the number of applicants/recipients finger-imaged each month. AFIS costs should be reported on Line 2, Identified Costs, of the Schedule D-10.

Chargebacks for the local share of the Central Site Costs paid by the Office of Temporary and Disability Assistance to the statewide contractor will be taken on the settlement of the last month of the quarter for the contractor costs paid for the previous three months. The fee will be allocated to the assistance programs on the basis of the costs to each program.

Investigators will identify and resolve potentially fraudulent situations during the establishment of an applicant's eligibility for public assistance. This activity results in the savings of assistance funds before they are spent, thus avoiding the difficult task of obtaining repayment of misspent funds. Such procedures should not delay the determination of eligibility or assistance beyond the time frames established by law or regulation for such determination, including emergency assistance.

The costs of fingerprinting necessitated by the criminal background checks required by the Adoption and Safe Families Act (ASFA) of 1999 are claimed as F-17 functional costs. These costs are reported on the Schedule D-17 and carried over to a LDSS-3922, "Reimbursement Claim for Special Projects" for claim periods prior to October 2011. Beginning with October 2011 claims, these costs are reported in the RF-17 claim package. See 99-OCFS-LCM-15 dated May 14, 1999 for full instructions and details of the ASFA.

Other Activities

Other Fraud and Abuse Control activities include the following:

- Back End (post payment) detection activities which are fraud investigations to identify fraudulent situations after eligibility is determined and PA funds have been spent
- Home visits performed by fraud investigators or recovery units of the local district
- "Hot lines" operated by investigators for public reporting of suspected intentional program violation cases or other over issuance situations
- Preparation for and conduct of administrative disqualification hearings, or court actions
- Prosecution of suspected fraud cases
- Verification of identity
- Investigation/adjudication of finger print matches
- Eligibility verification reviews
- Computer Matches (i.e., prison, felon and interstate matches)
- Fraud collection and monitoring activities
- Other essential fraud and abuse control activities

Verification activities performed by public assistance eligibility workers must be coded F1. These activities are relevant to determining eligibility for public assistance and the amount of the grant, and do not qualify as Fraud and Abuse Control activities.

TYPES OF EMPLOYEES ASSIGNED TO THE F10 FUNCTION

Personnel assigned to the F10 function are as follows:

- Employees[1] who are assigned to the investigation function for Intentional Program Violation (IPV) FS claims, and other related fraud and abuse cases for the Family Assistance (TANF), Safety Net, Child Care Block Grant, and MA programs
- Employees assigned specifically to the prosecution function (including attorneys and hearing officers) for Intentional Program Violation (IPV) FS claims, and other fraud and abuse related cases for the Family Assistance (TANF), Safety Net, Child Care Block Grant, and MA programs
- Personnel who monitor the restitution process (collections), and follow up when payments are in arrears
- Supervisory staff directly responsible for investigation, prosecution, and collection staff
- Direct support staff, such as secretarial, stenographic, and clerical staff, who provide support services that are directly necessary for the F10 function
- Other staff whose duties are specifically related to the F10 function

Personnel assigned to the F10 function less than full time are required to complete time studies on a quarterly basis, identifying time spent in the F10 function and any other functions. Please refer to time study instructions in Chapter 4.

TYPES OF COSTS ALLOCATED TO THE F10 FUNCTION

Costs chargeable to the F10 Fraud and Abuse function may include the following:

- Salary and fringe benefit costs charged for employee time and effort devoted specifically to the Fraud and Abuse Control function.
- Non-salary costs incurred for the fraud and abuse function activities including the following:
  - Office space, liability insurance, telephones, utilities, equipment, and materials and supplies
  - Costs related to investigations or prosecutions when performed by provider agencies under formal purchase of service agreements, cooperative agreements, or contracts between the provider agency and the local district
  - Costs of handwriting examiners and of expert witnesses that testify at fraud hearings under formal agreement or contract
  - Costs or fees incurred in the collection process, including follow up action on cases in default of payment

1. Investigative staff should have the title of Investigator, or similar designation, and work under an official position description that describes tasks directly related to fraud investigations.

  - Any other non-salary costs specifically incurred in support of fraud and abuse investigation, prosecution and collection activities
- DSS overhead costs allocated to the F10 function from the F20 function
- Overall overhead costs allocated to the F10 function from the F40 function
- A-87 indirect costs allocated to the F10 function

ALLOCATION PERCENTAGES FOR F10 COSTS

Allocation percentages are determined to distribute F10 administrative costs to the Public Assistance (Family Assistance funded TANF and Safety Net Assistance), MA, Child Care Block Grant, and FS programs for the completion of Schedule D-10.

Fraud and Abuse unit costs allocated to the TANF program are treated as administrative costs.

The allocation percentages are based on the total number of cases investigated during the previous quarter. If a case were investigated for fraud under the Family Assistance (TANF) Program and under the FS Program, it must be counted in the example as 0.50 TANF and 0.50 Food Stamps. If a case were investigated for fraud under TANF, FS and MA, it must be counted as 0.33 under each category (with the first being rounded up to 0.34). If a case was investigated for fraud under TANF, FS, Child Care Block Grant, and MA, it must be counted as 0.25 under each category. The number of cases counted under each category is totaled. Then a percentage is calculated under each category. If a Safety Net Case that received both SN and MA benefits, then it would be counted as 0.50 under the Safety Net column and 0.50 under the MA column. Percentages should be calculated to two places and all normal rounding procedures should be followed.

The same method would be used to count the cases that were finger-imaged during the quarter. Costs for finger imaging a public assistance case would be normally counted under either Safety Net Assistance or Family Assistance (whichever is appropriate) as 0.34, 0.33 under Food Stamps and 0.33 under Medical Assistance. This would be done unless the Food Stamps or Medical Assistance is specifically being excluded according to the client's application. Finger-imaging counts would be used to direct charge the AFIS costs. Costs of finger-imaging applicants seeking Food Stamp only or Medicaid Only assistance would be directly charged under those programs. AFIS case counts would **not** be used in the line 4 percentages because they would distort the allocation basis for the majority of the F10 cost pool.

As a result of OTDA 07-ADM-10 members of households that are qualified to participate in Working Families Food Stamp Initiative (WFSSI) will no longer be required to be finger imaged, except in New York City (NYC). In all districts in New York State except New York City, the requirement to submit to finger imaging currently is waived for any member of a household for whom the face-to-face application interview has been waived in favor of a phone interview.

Below is the fraud & abuse case count worksheet that contains an example of how the cost allocation percentages are developed.

FRAUD & ABUSE CASE COUNTS FOR THE QUARTER ENDING _____

	TOTAL	FAMILY ASSISTANCE (TANF)	SAFETY NET	FOOD STAMPS	MEDICAL ASSISTANCE	CHILD CARE BLOCK GRANT
	1	.50		.50		
	1			1.00		
	1	.34		.33	.33	
	1		.67		.33	
	1		.50	.50		
	1				1.00	
	1	1.00				
	1					1.00
	1	.25		.25	.25	.25
	1				1.00	
GRAND TOTAL	10	2.09	1.17	2.58	2.91	1.25
%'s	100.00%	20.90%	11.70%	25.80%	29.10%	12.50%

CLAIMING ON THE LDSS-2347F "SCHEDULE D-10 CLAIMING OF FRAUD AND ABUSE ADMINISTRATIVE COSTS"

The LDSS-2347F "Schedule D-10 Claiming of Fraud and Abuse Administrative Costs" reports all F10 coded fraud and abuse administrative costs for Public Assistance, Medical Assistance and Food Stamps. County-wide A-87 costs are also reported on the schedule.

The following are the line by line instructions for completing the Schedule D-10, sections 1 and 2.

Section 1 - Calculation of Shares for Administrative Costs

Line 1 Total Fraud and Abuse Expenditures

Enter the total amount from Schedule D, line 23, column 9 for total costs of the Fraud and Abuse Control Function.

Line 2 Identified Costs

Enter the F10 coded Fraud and Abuse Control costs that are directly identified to one of the benefiting programs. An example is the cost of a medical assessment to determine the ability of a principal earner to fulfill her/his work or training requirements under the TANF Program. Such costs are directly charged to the TANF program for reimbursement. AFIS costs should be direct charged based on appli-

cants/recipients finger imaged each month. The total column is the sum of the entries in columns 2 through 6.

Line 3 Balance To Be Allocated

Enter the result of subtracting line 2, column 1, from line 1, column 1.

Line 4 Allocation Percentages

Enter under each column, the percentages determined from the Fraud and Abuse Case Count Worksheet. These percentages should not be based on AFIS cases counts as stated previously.

Line 5 Balance of Costs Allocated

For each column, enter the results of multiplying the amount on line 3, column 1 by the percentages on line 4.

Line 6 Total Costs Subject to Reimbursement

Enter in each column the result of adding line 2 and line 5 together. No further entries will be made under column 6 of this section since the federal and state shares cannot be determined at the time the claim is submitted. Determination of the shares would be made at the state level at the time of settlement of the claim. This same situation occurs on the Schedules D-2 and D-6.

Line 7 Federal Share

For column 2 (Family Assistance [TANF]) enter the total federal share the local district will assign to this category from the Flexible Fund for Family Services (FFFS). If the local district does **not** enter an amount in this column the system will default to 50% federal share of the amount on line 6. Multiply the amounts in columns 4 and 5 on line 6 by 50%, and enter the results under the corresponding columns on this line. Enter the total of columns 2, 4 and 5 in column 1 of this line.

Line 8 Balance

Enter the result in line 8, column 1 of subtracting line 7, column 1, and line 6, column 6 from line 6, column 1. For columns 2 through 5 enter the result of subtracting the amounts in line 7 from line 6 for these columns. The total of columns 2 through 5 of line 8 should equal the dollar amount in line 8, column 1.

Line 9 State Share

For columns, 2, 3, and 4, enter zero as no state share funds are available for Family Assistance (TANF), Safety Net (FNP), and Food Stamps Fraud and Abuse. For column 5, enter the result of multiplying the dollar amount in column 5, line 8 by 50%. Enter in column 1, the total of columns 2 through 5 of this line.

Line 10 Local Share

Enter the results of subtracting line 9 from line 8 for columns 2-5.

Section 2 Calculation of Shares for A-87 Costs

Line 1 Total A-87 Fraud and Abuse Costs

Enter the amount appearing on the Schedule D, line 29, column 9.

Line 2 Directly Identified A-87 Costs

Enter in each column the directly identified amounts for any of the programs. These amounts are calculated based on the ratio of identified costs for each program (section 1, line 2, columns 1-6, respectively) divided by the total costs that appears in section 1, line 1 column 1. The amount in section 2, line 1, is multiplied by these percentages, and the results are entered on line 2 under the respective columns.

Line 3 Net A-87 Costs to be Allocated

Enter the result of subtracting line 2, column 1 from line 1, column 1.

Line 4 Allocation Percentages

Enter under each column the percentages taken from section 1, line 4 above.

Line 5 Total Costs Allocated

Enter in each column the results of multiplying line 3, column 1 by the percentages on line 4.

Line 6 Amount Subject to Reimbursement

Enter in each column the results of adding line 2 and line 5 together.

Line 7 Federal Share

For column 2, enter the total federal share amount the local district assigns to this category from the FFFS. If the local district does **not** enter an amount in this column the system will default to 50% federal share of the amount in line 6. For columns 4 and 5, enter the results of multiplying the amounts on line 6 by 50%. Enter the total of columns 2, 4 and 5 in column 1 of this line. Columns 3 and 6 are zero.

Line 8 Local Share

Enter the results of subtracting line 7 from line 6 for each column.

LDSS-2347F (Rev. 10/11)

SCHEDULE D-10
CLAIMING OF FRAUD & ABUSE ADMINISTRATIVE COSTS

DISTRICT	MONTH

Section 1: Calculation of Shares for Administrative Costs

ITEM	TOTAL (1)	FAMILY ASSISTANCE (TANF) (2)	SAFETY NET (FNP PROGRAMS) (3)	FOOD STAMPS (4)	MEDICAL ASSISTANCE (5)	CHILD CARE BLOCK GRANT (6)
1. Total Fraud & Abuse Expendiutres						
2. Identified Costs						
3. Balance to be Allocated						
4. Allocation Percentages						
5. Balance of Costs Allocated						
6. Total Costs Subject to Reimbursement						
7. Federal Share						
8. Balance						
9. State Share						
10. Local Share						
Section 2: Calculation of Shares for A-87 Costs						
1. Total A-87 Fraud and Abuse Costs						
2. Directly Identified A-87 Costs						
3. Net A-87 Costs to be Allocated						
4. Allocation Percentages						
5. Total Costs Allocated						
6. Amount Subject To Reimbursement						
7. Federal Share						
8. Local Share						

Chapter 17: Distribution and Claiming WMS Costs (F16)

Introduction *17-2*

Description of the F16 Function *17-2*

Types of Employees Assigned to the F16 function *17-3*

Types of Costs Related to the F16 Function *17-3*

Determining Allocation Percentages for F16 Costs from WMS Worksheet *17-3*

For Local Districts Other Than New York City *17-3*

For New York City *17-6*

Claiming of WMS Operational Costs by the Local Districts *17-9*

Additional Information Concerning the Reporting and Claiming of HEAP WMS Operational Charges *17-11*

INTRODUCTION

This chapter describes the distribution and claiming of costs incurred by the local social services districts including New York City in the operation of the Welfare Management System (WMS). Functional code F16 has been assigned to identify all WMS operational expenditures. These WMS operational expenditures are allocated to the benefiting program areas on the basis of distribution percentages calculated on the WMS Worksheet from data derived from a monthly WMS statistical report

DESCRIPTION OF THE F16 FUNCTION

The F16 function includes all administrative activities related to operating the Welfare Management System (WMS) in New York State. WMS is a management information system developed to improve the administration and control of local social services programs (Public Assistance, Medical Assistance, Food Stamps, and Social Services) in New York State. It has been designed to assist local districts in carrying out client eligibility determination and processing functions. WMS consists of a central computer located in Albany for use by the local districts other than New York City plus the Administration for Children's Services (ACS) with terminals and printers in the local district offices. A second central computer is located in NYC (111 8th Avenue) that is used by Human Resources Administration (HRA) and the Division of Homeless Services (DHS) with terminals and printers in the local city offices. WMS collects, stores, validates and processes basic demographic and eligibility data. This data is used to calculate assistance due eligible clients, 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 Information System, Wage Reporting System, Unemployment Insurance Benefit System).

WMS reduces duplicate payments to eligible clients and decreases mismanagement and fraud. It serves the client by maintaining accurate data, helps to provide better client services and protects client confidentiality. The system guarantees that maximum funds will be available for social services programs by increasing compliance with federal regulations, standardizing definitions and uses of services, providing controls, and reducing costs through efficient data processing.

Edit checks are built into the system to aid local district staff in verifying the accuracy of the application. The checks ensure uniform application of program standards by enforcing and validating categorical and financial policies and regulations. Also, the system has flexibility to rapidly reflect changes in the rules and regulations and the capacity to predict the impact of proposed changes.

Although WMS is a computer supported aid to administer existing and future social services programs and does assist in ensuring that the information from the budget calculated for case is accurate and as up to date as possible, it does not independently or unilaterally modify the local district's information. The amount of assistance WMS can provide depends wholly upon the local district.

Each local district is responsible to collect all demographic and eligibility information specified by the State (specifically data contained in the Common Application Form and Application Turnaround Document [APP-TAD]) and transmit the information to the state through the WMS system. The information should be accurate and current. The authorizations generated by WMS (which are of major importance to the accounting office) should be reviewed and approved as to their accuracy

TYPES OF EMPLOYEES ASSIGNED TO THE F16 FUNCTION

The following types of staff are coded to the F16 WMS function.

- Employees data entering information into the WMS system. These employees would also produce reports, printouts of completed authorizations, and payment lists,
- Clerical and stenographic support staff, and
- Employees performing administration and supervision of the above staff.

TYPES OF COSTS RELATED TO THE F16 FUNCTION

Administrative costs charged to the F16 WMS function may include the following:

- Salary and fringe benefit costs charged for employee time and effort devoted specifically to the WMS function,
- Non-salary costs including materials and supplies, equipment, and other expenditures incurred while performing the WMS function,
- DSS Overhead costs allocated to the F16 WMS function from F20 DSS Overhead,
- Overall Overhead Allocated to the F16 WMS function from the F40 function, and
- A-87 indirect costs allocated to the F16 WMS function.

DETERMINING ALLOCATION PERCENTAGES FOR F16 COSTS FROM WMS WORKSHEET

For Local Districts Other Than New York City

The distribution percentages used on the Schedule D "DSS Administrative Expenses, Allocation and Distribution by Function and Program (LDSS-2347)" in section 3 to allocate F16 WMS costs to the benefiting functions are calculated on the WMS Worksheet.

The distribution percentages determined on the WMS Worksheet are calculated on the basis of individual counts taken from a monthly WMS Statistical report WST002.

The WST002 Report is available on WMS terminals located in each district (other than New York City). Arrangements will have to be made between the accounting office and local WMS personnel to secure this report. The report can be called for on a daily basis, however, to keep consistency between districts, and for audit purposes, each district is to use the statistics on the last business day of each month when allocating WMS costs.

The WST002 report lists, for each district, case and individual counts by program areas. The following is a copy of a WST002 report that reflects counts for a single district.

WST002:	Statistics				2/24/2002
County Name:	Bloom				Page 1 of 1
CASE AND INDIVIDUAL TOTALS as of 1/13/2002					
	Cases	Individuals		Cases	Individuals
FA	1295	3683	MA	9648	16847
SN-FP	28	89	MPE	0	0
TOTAL	1323	3772	MA-SSI	7594	7947
			FHP	468	635
SN-CSH INDIV	401	401	TOTAL MA	17710	25429
SN-CSH FAMILY	44	131			
SN-FNP INDIV	149	149	NPA-FS	7749	15269
SN-FNP FAMILY	93	401	FS-MIX	492	1757
TOTAL	687	1082	SUBTOTAL	8241	17026
			PA-FS	1073	2956
EAA	3	3	TOTAL FS	9314	19982
EAF	0	0	HEAP	98	237
			ADC-FC	581	586
TOTAL PA	2013	4857	SERV	1929	5871

The WST002 report is to be used to supply data for the duplicate recipient count allocation procedure that has been approved by the federal government to claim WMS operational related costs. The duplicate recipient procedure counts an individual once under each program category where a person receives a cash grant, benefit or service. A client receiving public assistance, food stamps, and medical assistance would, therefore, be counted three times, once under each category. The data from the WST002 is used to complete the following WMS Worksheet, which is maintained with the monthly claiming work papers. The WMS Worksheet is available in the Automated Claiming System (ACS) as part of the RF-2A claim package. The following is an example of the WMS Worksheet.

WMSU (Rev. 10/11)

WMS Worksheet
Use of WST002 Recipient Information

Recipients Reported On WST002	Count	Schedule D-1				Schedule D-2	Schedule D-4	Schedule D-7	Schedule D	Grand
		FA	SN	EAF	EAA	Title XX	Title XIX	Food Stamps	HEAP	Total
1. Family Assistance	0	0					0			0
2. Safety Net FP	0	0					0			0
3. SN Cash Individual	0		0				0			0
4. SN Cash Family	0		0				0			0
5. SN-FNP Individual	0		0				0			0
6. SN-FNP Family	0		0				0			0
7. EAF	0			0			0			0
8. EAA	0				0					0
9. Medical Assistance	0						0			0
10. MPE	0						0			0
11. MA-SSI	0						0			0
12. Family Health Plus	0						0			0
13. NPA-FS	0							0		0
14. FS-MIX	0							0		0
15. PA-FS	0							0		0
16. HEAP	0								0	0
17. ADC-FC	0					0	0			0
18. Services	0					0				0
19. Total Recipients by Category	0	0	0	0	0	0	0	0	0	0
20. % Distribution		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Based on the worksheet shown previously, an example of the distribution of a total of $600,000 in WMS related costs for an upstate district would be identified for the benefiting functions on the Schedule D as follows:

Function	Distribution Percentage	Salary & Non-Salary Costs	A-87 Costs	Total Costs
F1				
Family Assistance/SN-FP	6.04%	$30,200	$6,040	$36,240
Safety Net	1.73%	8,650	1,730	10,380
EAF	.00%	0	0	0
EAA	.00%	0	0	0
F1 Subtotal	7.77%	38,850	7,770	46,620
F2 Services	10.35%	51,750	10,350	62,100
F4 Medical Assistance	49.48%	247,400	49,480	296,880
F7 Food Stamps	32.02%	160,100	32,020	192,120
F11 HEAP	.38%	1,900	380	2,280
Total Distribution	100.00%	$500,000	$100,000	$600,000

The distribution identified above is reported on the Schedule D. The Salary and Non-Salary costs are reported in section 3 on line 22 “WMS Operational Costs Distributed” and the A-87 costs are reported in section 4 on line 28 “WMS A-87 Operational Costs.” The F11 HEAP distribution is also reported in the footnote to the Schedule D beginning with October 2011 claims to identify the current year and prior year HEAP expenditures. For claim periods through September 2011, the HEAP distribution was reported in F17 on the Schedule D. This distribution was also reported on the Schedule D-17 “Distribution of Allocated Costs to Other Reimbursable Programs (LDSS-3274)” in either the current year’s HEAP column or the previous Year’s HEAP column on line 16 for WMS salary and non-salary costs and line 23 for WMS A-87 costs.

In addition, F1 function categorical distribution values are reported on the Schedule D-1 “Allocation for Claiming of I/CM Expenditures (LDSS-2347-A)” as direct charge expenditures. Salary and Non-Salary costs are reported on line 2 of section 1 and A-87 costs are reported on line 2 of section 2 of the Schedule D-1. The percentages for Family Assistance, Safety Net, EAF, and EAA determined on the WMS Worksheet will be used to allocate the dollar amount of the F1 WMS costs to the benefiting programs on the Schedule D-1.

For New York City

The distribution percentages used on the Schedule D “DSS Administrative Expenses, Allocation and Distribution by Function and Program (LDSS-2347)” in section 3 to allocate F16 WMS costs to the benefiting

functions are calculated on the WMS Worksheet.The distribution percentages determined on the WMS Worksheet are calculated on the basis of individual counts taken from a monthly WMS Statistical report WINR0078.

The WINR0078 Report is available on WMS terminals located in the City. Arrangements will have to be made between the accounting office and local WMS personnel to secure this report. The report can be called for on a daily basis, however, to keep consistency between districts, and for audit purposes, each district is to use the statistics on the last business day of each month when allocating WMS costs.

The WINR0078 report lists individual counts, as active and single issue, by program areas. The following table contains information excerpted from a WINR0078 report that reflects counts for the City.

WINR0078:	Statistics				2/24/2002
County Name:	NYC				Page 1 of 1
	INDIVIDUALS by STATUS TOTALS as of 02/28/2002				
	Active	Single Issue		Active	Single Issue
FA	225,118	9,005	MA	905,855	0
SN-FP	382	11	MPE	137,847	0
TOTAL	225,500	9,016	MA-SSI	400,717	0
			FHP	0	0
Grand Total FA		234,516			
			TOTAL	1,444,419	0
SN-CASH	74,043	7,580			
SN-NON-CASH	115,665	1,179			
HR-PG	1	0			
TOTAL	189,709	8,759	NPA-FS	386,092	4,459
Grand Total SN		198,468	Grand Total FS		390,551
EAA	0	599			
EAF	0	1,353			
TOTAL	415,199	19,727			
Grand Total PA		434,926			

The WINR0078 report is to be used to supply data for the duplicate recipient count allocation procedure that has been approved by the federal government to claim WMS operational related costs. The duplicate recipient procedure counts an individual once under each program category where a person receives a cash grant, benefit or service. A client receiving public assistance, food stamps, and medical assistance would, therefore, be counted three times, once under each category. The data from the WINR0078 is used to complete the following WMS Worksheet, which is maintained with the monthly claiming work papers. The WMS Worksheet is available in the Automated Claiming System (ACS) as part of the RF-2A claim package. The following is an example of the WMS Worksheet.

WMSN (Rev. 10/11)

WMS Worksheet
New York City WINR0078 Recipient Information

Recipients Reported On WINR0078 NYC	Count	Schedule D-1				Schedule D-4	Schedule D-7	Schedule D	Grand Total
		FA	SN	EAF	EAA	Title XIX	Food Stamps	HEAP	
1. Family Assistance									
2. Safety Net FP									
3. SN Cash									
4. SN Non Cash									
5. HR-PG									
7. EAF									
6. EAA									
8. Medical Assistance									
9. MA-FNP									
10. MA-PE									
11. MA-SSI									
12. Family Health Plus									
13. NPA-FS									
14. Total Recipients by Category									
15. % Distribution									

Based on the worksheet shown previously, an example of the distribution of a total of $600,000 in WMS related costs for the city would be identified for the benefiting functions on the Schedule D as follows:

Function	Distribution Percentage	Salary & Non-Salary Costs	A-87 Costs	Total Costs
F1				
Family Assistance/SN-FP	8.67%	$43,350	$8,670	$52,020
Safety Net	7.34%	36,700	7,340	44,040
EAF	.05%	250	50	300
EAA	.02%	100	20	120
F1 Subtotal	16.08%	80,400	16,080	96,480
F5 Medical Assistance	69.48%	347,400	69,480	416,880
F7 Food Stamps	14.44%	72,200	14,440	86,640
Total Distribution	100.00%	$500,000	$100,000	$600,000

The distribution identified above is reported on the Schedule D. The Salary and Non-Salary costs are reported in section 3 on line 22 “WMS Operational Costs Distributed” and the A-87 costs are reported in section 4 on line 28 “WMS A-87 Operational Costs.”

In addition, F1 function categorical distribution values are reported on the Schedule D-1 “Allocation for Claiming of I/CM Expenditures (LDSS-2347-A)” as direct charge expenditures. Salary and Non-Salary costs are reported on line 2 of section 1 and A-87 costs are reported on line 2 of section 2 of the Schedule D-1. The percentages for Family Assistance, Safety Net, EAF, and EAA determined on the WMS Worksheet will be used to allocate the dollar amount of the F1 WMS costs to the benefiting programs on the Schedule D-1.

Claiming of WMS Operational Costs by the Local Districts

The following procedures are to be used by all local districts to obtain reimbursement for WMS operational costs. (Currently HRA is the only NYC agency that claims WMS costs.)

1. Obtain the necessary WMS statistical report (WST002 or WINR0078) to allocate the WMS operational costs. Arrangements will have to be made by the accounting office and WMS personnel to secure these reports. The local districts should use the statistics available on the last business day of each month when allocating WMS costs.
2. Prepare the WMS Worksheet as shown earlier in this chapter. The worksheet is available as part of the RF-2A claim package in ACS.
3. Enter the recipients reported by category on the statistical report in the first column of the worksheet.
4. Enter the categorical recipients counts in the following columns of the worksheet.

5. Total the recipients by category in each column of worksheet as well as the Grand Total column.
6. Divide each category of recipients by the Grand Total and obtain a percentage to two decimal places (e.g., 30.23% or 0.3023). These percents must add up to 100.00%. If they do not, make the necessary adjustment to the largest number from the left.

Recipient Category	Columns Used to enter Recipient Counts
Used By All Districts	
FA (Family Assistance)	FA, Title XIX
SN-FP	FA, Title XIX
EAA	EAA
EAF	EAF, Title XIX
MA	Title XIX
MPE (MA Presumptive Eligibility)	Title XIX
MA-SSI	Title XIX
FHP (Family Heath Plus)	Title XIX
NPA-FS	Food Stamps
Used By Districts Other Than New York City Only	
SN-CSH INDIV	Safety Net, Title XIX
SN-CSH FAMILY	Safety Net, Title XIX
SN-FNP INDIV	Safety Net, Title XIX
SN-FNP FAMILY	Safety Net, Title XIX
FS-MIX	Food Stamps
PA-FS	Food Stamps
HEAP	HEAP
ADC-FC	Title XIX, Title XX
SERVICES	Title XX
Used By New York City Only	
HR-PG	Safety Net, Title XIX
SN-CASH	Safety Net, Title XIX
SN-NON-CASH	Safety Net, Title XIX

Notes:

1. The results obtained for the Schedule D-1 section of the WMS Worksheet will be included on the Schedule D-1, line 2 as a direct charge to the specific categories.
2. The results obtained for the Schedule D-4 section of the WMS Worksheet will be reported on the Schedule D-4 in the Total amount in column 1, line 1 and allocated to the categories by the established procedures.

3. The results obtained for the Schedule D-7 section of the WMS Worksheet will be included on the Schedule D-7 in the Total column on line 2 and allocated by the Food Stamp time report percentages.
4. (For Districts Other Than NYC) The results obtained for the Schedule D-2 section of the WMS Worksheet will be included on the Schedule D-2 in the Total amount in column 1, line 1 and will be allocated by the Services Random Moment Survey (SRMS) percents to the specific categories on the Schedule D-2.
5. (For Districts Other Than NYC) The results obtained for the HEAP section of the WMS Worksheet will be included on the Schedule D-17, in either the current year HEAP column or the previous year column for claims through September 2011. Beginning with October 2011 claims, the HEAP is reported in the footnote to the Schedule D to identify the current year and previous year HEAP expenditures.

Additional Information Concerning the Reporting and Claiming of HEAP WMS Operational Charges

For Districts Other Than New York City

Data operators entering information on HEAP into the WMS system may be claimed as follows:

- Full time data operators charged directly to HEAP. For those districts that charge payroll costs for full time data entry operators directly to HEAP, the WST002 statistics for HEAP recipients are not to be used when preparing the WMS Worksheet. These operators should be coded as F17 Function workers in the first instance.
- Data operators not assigned full time to HEAP. In order to allocate a portion of these operators costs to the HEAP program, the WMS Worksheet must be utilized. Therefore, if a HEAP percentage is to be obtained, a HEAP case has to be open when the WST002 report is generated for claiming purposes. This procedure can be handled in one of the following two ways:
  - The local district can close the case once it has been counted as an open case on the last day of the current month's WST002 report. Through this procedure, each month's WST002 last day of the month report would accurately indicate, for allocation purposes, the activity in the HEAP program for the current month.
  - The local district can choose to keep HEAP cases open the entire program year and the state will conduct a mass closing at the end of the program year. The use of this alternative requires an additional procedure on the part of the local district since the open cases accumulate from month to month on the WST002 report. The local district is to subtract the prior end of the month open HEAP case count from the current end of month open HEAP case count as provided on the WST002 report. The result of this calculation will be used on the WMS Worksheet for HEAP open cases. This additional step is needed to accurately reflect HEAP case activity for the month and to avoid excessive costs being allocated to the HEAP program. These data operators are to be coded to the F16 function.

Chapter 18: Other Reimbursable Programs (F17)

Introduction *18-2*

Description of the F17 Function *18-2*

Types of Employees Assigned to the F17 Function *18-3*

Types of Costs Allocated to the F17 Function *18-4*

Claiming of F17 Costs *18-4*

LDSS-3274, "Schedule D-17 Distribution of Allocated Costs to Other Reimbursable Programs *18-4*

The RF17 Claim Package *18-9*

INTRODUCTION

This chapter describes the F17 function for "Other" DSS programs, some of the activities included in this function, and the types of employees and costs assigned to the function. The chapter also describes procedures for calculating and claiming federal and state shares.

DESCRIPTION OF THE F17 FUNCTION

The F17 function includes miscellaneous and small reimbursable programs or special demonstration projects that may be seasonal or temporary in nature. Additionally, there are special programs that have allocations that need to be tracked or that have enhanced rates of reimbursement or that require special reporting of their expenditures. The local districts that have an approved special project will be notified by the Bureau of Financial Services to claim costs in the F17 function. Activities of F17 coded programs may include direct eligibility worker transactions, caseworker activities, supervision, support activities including accounting, legal, and clerical, and other administration. The costs of the Home Energy Assistance Program (HEAP) are also reported with Other Reimbursable Programs (F17) through September 2011. Effective with October 2011 claiming, HEAP is reported in its own function F11 through the Schedule D. More details on HEAP are found in Chapter 29.

Total F17 coded administrative costs and allocated overhead are reported on the Schedule D. These F17 amounts are allocated to the F17 sub-functions on the Schedule D-17 or on the RF17 Worksheet in the RF-17 claim package. F17 costs are not reimbursed through the RF-2A claiming process. Depending on the program, reimbursement for F17 costs may be obtained on a Schedule RF-8 for HEAP expenditures, an LDSS-3922 "Reimbursement Claim for Special Projects," or a Standard Voucher (AC-92). Instructions for completing the Schedules RF-8, LDSS-3922, and AC-92 are found in Volume 2, Chapter 3 of the Fiscal Reference Manual. Beginning with October 2011 claims, the LDSS-3922 is replaced by the RF17 claim package in the Automated Claiming System (ACS). Instructions for completing the RF17 claim package will follow later in this chapter.

Flexible Fund for Family Services (FFFS)

The Flexible Fund for Family Services (FFFS), enacted in the State budget for 2005-2006, provides the local districts with the flexibility to manage federal Temporary Assistance for Needy Families (TANF). Based upon an approved FFFS plan, local districts may set the level of federal reimbursement they receive for any federally allowable TANF use including Domestic Violence Screening and Drug and Alcohol Screening activities. Non-Residential Domestic Violence services will receive a separate allocation.

Domestic Violence Liaison (DVL)

The Family Violence Option (FVO) of the state's Welfare Reform Act, enacted April 1, 1998, requires the universal screening of all PA applicants and recipients using the state mandated Screening Form for domestic violence. The intent of the FVO is to address the safety needs of victims of domestic violence (DV) and their children by identifying domestic violence and providing waivers of specific public assistance requirements. Waivers could apply where compliance with such requirements would place the individual and/or the individual's children at greater risk of harm or make it more difficult to escape from the abuse. Individuals who screen positive for domestic violence (answering yes to any one of the questions on the screening form), will be referred to a Domestic Violence Liaison (DVL) for assessment of their case.

The DVL will be responsible for: assessing the credibility of the assertion of DV; informing victims of the availability of services and making referrals; determining the extent to which DV is a barrier to compliance with PA requirements; assessing the need for waivers; granting waivers; and reassessing circumstances and modifying, terminating or extending waivers as needed.

Drug and Alcohol Screening Enhanced Treatment

The Welfare Reform Act of 1997 requires that all public assistance heads of households and adult applicants/recipients be screened for substance abuse and be referred for an assessment and possible enhanced treatment when screened positive.

Managed Care Grants

Managed Care Grants are to be claimed as a normal administrative expense on the Schedule D-4 starting January 1, 2006**.**

TYPES OF EMPLOYEES ASSIGNED TO THE F17 FUNCTION

The following types of employees may be assigned to the F-17 function:

- Employees assigned to special projects performing eligibility certification and recertification activities,
- Employees assigned to special projects performing case worker activities,
- Employees assigned to special projects performing administration and supervision activities,
- Resource Specialists assigned to special projects responsible for exploring, verifying and evaluating resources available to the client,
- Clerical and stenographic support staff of F17 coded employees, and
- Other support staff which are clearly identified as providing support services only to the F17 coded programs, including:
  - Accounting staff,
  - Legal staff,
  - Systems and Procedures staff,
  - Quality Control staff,
  - Fair hearing staff, and
  - Other, when identified.

Time Studies

The salary costs and employee counts for each program or project are assigned to an F17 sub-function code (F17.1, F17.2, F17.3, etc.) for reporting purposes. This function may use staff from other functions on a temporary basis. Any employee who is assigned part time to any of these programs or projects must complete an ongoing time study and have their salary and person count apportioned to the special project.

These time studies should be completed for one full pay period during the first month of each quarter and applied to salary costs related to each month of the same quarter. More detailed instructions on the completion of time studies appear in Chapter 4 of this manual.

TYPES OF COSTS ALLOCATED TO THE F17 FUNCTION

Amounts charged to the F17 function may include the following:

- Salary and fringe benefit costs charged for employee time and effort devoted to the F17 sub-functions,
- Non-salary costs including materials, supplies, rent, equipment, travel expenses, contracts with outside vendors, and other approved F17 expenditures,
- DSS overhead costs allocated to the F17 sub-functions from the F20 DSS overhead function,
- Overall overhead costs allocated to the F17 sub-function from the F40 overall overhead function,
- A-87 indirect costs allocated to the F17 function and distributed to sub-functions.

CLAIMING OF F17 COSTS

LDSS-3274, "Schedule D-17 Distribution of Allocated Costs to Other Reimbursable Programs

The Schedule D-17 is used to identify and allocate F17 costs through September 2011. The Schedule D-17 should be completed each month. Salary amounts are direct charged to specific F17 sub-functions from coded salary payrolls. Non-salary amounts are direct charged to specific F17 sub-functions from the LDSS-923B Summary "Schedule of Payments from Administrative Expenses other than Salaries, Other Reimbursable Programs." Overhead and A-87 amounts are identified on the Schedule D, column 11 when the schedule is completed. These amounts are distributed on the Schedule D-17 to appropriate F17 sub-functions by percentages of F17 coded staff in each sub-function to total F17 coded staff.

Column Instructions

Column T Total

Enter the amounts from Schedule D, column 11 on the respective lines of the Schedule D-17. The result of adding together the remaining columns should equal the amount reported in column (T).

Column 1 HEAP Current

Enter the expenditures, staff counts, percentages, and applicable shares for the current federal fiscal year Home Energy Assistance Program (HEAP).

Column 2 HEAP Prior

Enter the expenditures, staff counts, percentages, and applicable shares made for HEAP that relate to the previous federal fiscal year (that is, staff counts and expenditures made in November to close out the previous year).

Column 3 and beyond

Using a separate column for each special project, enter the expenditures and staff counts, percentages, and applicable shares related to each special program.

Line Instructions

Line 1 Salaries Assigned Directly to Function

Enter in the Total Column (T) the amount shown on Schedule D, column 11, line 1. Entries for the other columns on this line are salary expenses directly charged from the agency's coding of the Administrative Payroll.

Line 2 Salaries Allocated by Step-Down Procedure

This line is for districts that use the step-down allocation procedures described in Chapter 20. If any salaries are allocated by step-down, an F17 sub-schedule (similar to the step-down allocation schedule illustrated in Chapter 20) for Other Reimbursable Programs should be prepared. The entry for the Total column (T), line 2, Schedule D-17 should correspond with Schedule D, column 11, line 2. The balance of entries on line 2 of the Schedule D-17 are taken from the sub-schedule.

Line 3 Total Salaries

Enter the sum of lines 1 and 2 for each column. The total should correspond with Schedule D, column 11, line 3.

Line 4 Calculated Fringe Benefits

Enter the fringe benefit percentage in the item column and calculate the entries for each column. The Total column must correspond with Schedule D, column 11, line 4.

Line 5 Total Salaries and Fringes

Enter the sum of lines 3 and 4. The Total column should correspond with Schedule D, column 11, line 5.

Line 6 Number of Staff Directly Assigned To Function

Enter in the Total column the number of staff (which are reported on Schedule D, column 11, line 6) assigned to F17 sub-functions. The entries for the columns are taken from coded salary payrolls.

Line 7 Number of Staff Allocated By Step Down Procedure

The sub-schedule prepared for the entries on line 2 should also contain a staff count breakdown. The entry for the Total column of this line should correspond with Schedule D, column 11, line 7. The entries for the remainder of the columns are transferred from the aforementioned sub-schedule.

Line 8 Total Staff Assigned

Enter the sum of lines 6 and 7. The Total column should correspond with Schedule D, column 11, line 8.

Line 9 Distribution % Overhead

Divide each column of line 8 by the amount in the Total column of line 8. The total of all entries on this line must be rounded to 100.00%.

Line 10 Salary Overhead Distributed

The Total Column is the sum of Schedule D, column 11, lines 11 and 13. Multiply this entry by the distribution percentages on line 9 and enter the results in the corresponding columns on this line.

Line 11 Total Salary Costs Distributed

For each column sum lines 5 and 10. The Total Column should correspond with Schedule D, column 11, line 14.

Line 12 Non Salary Costs Assigned to Function

Enter the column totals from form LDSS 923B "Schedule of Payments for Administrative Expenses Other Than Salaries

Other Reimbursable Programs." The Total Column should correspond with Schedule D, column 11, line 15.

Line 13 Non-Salary Overhead Distributed

The Total Column is the sum of Schedule D, column 11, lines 16 and 18. Multiply this entry by the percentages on line 9 and enter the results in the corresponding columns on this line.

Line 14 Total Non-salary Costs Distributed

Each column is the sum of lines 12 and 13. The Total column should correspond with Schedule D, column 11, line 19.

Line 15 Total Salary and Non-Salary Costs

Each column is the sum of lines 11 and 14. The total column should correspond with Schedule D, column 11, lines 14 plus 19.

Line 16 WMS Salary and Non-Salary Costs

Enter in the Total Column the amount from Schedule D, column 11, line 22. This amount represents the WMS operational salary and non-salary costs distributed to HEAP program for either the current HEAP period column or the HEAP previous period column of this line.

Line 17 Federal Share Percentages

For each column enter the federal share percentage in effect for each F17 sub-function. The total column will be blank. For Column 1 and 2, HEAP, all of the administrative expenditures shall be listed under the federal share leaving zero balances under the state and local shares.

Line 18 Federal Share

Add lines 15 and 16 together for each column and multiply the result for each column by the respective federal share percentage appearing on line 17. For certain approved projects, the local district should enter the total federal share of funds they assign from the Flexible Fund for Family Services (FFFS).

Line 19 Balance

Enter the result of subtracting line 18 from the total of lines 15 and 16 for each column.

Line 20 State Share Percentages

For each column enter the state share percentage in effect for the F17 sub-function. The total column will be blank.

Line 21 State Share

Enter the result of multiplying the amounts on line 19 by the percentages on line 20 for each column. For certain approved projects, the local district should enter the state share (if any) it assigns.

Line 22 A-87 Costs

The Total Column is the A-87 amount shown on Schedule D; column 11; lines 25 and 26. Multiply these entries by the percentages calculated on line 9 above for each column and enter the results in the corresponding columns on this line.

Line 23 WMS A-87 Costs

Enter in the Total Column the amount from Schedule D, column 11, line 28. This amount represents the A-87 costs to be charged to either the HEAP current period column or to the HEAP previous period column on this line.

Line 24 Federal Share of A-87 Costs

Enter the result of multiplying the respective percentages on line 17 by the result of adding lines 22 and 23 together for each column.

Line 25 Balance of A-87 Costs (Local Share)

Enter the result of subtracting line 24 from the total of lines 22 and 23 for each column. This amount is the local share of A-87 costs.

Line 26 Local Share of Administrative Costs

Enter the results of subtracting the total of lines 18; 21 and 24 from the total of Lines 15; 16; 22 and 23 for each column.

Special HEAP claiming instructions

Through September 2011 claims, the HEAP administrative expenditures shall be listed on the Schedule D-17. Prior period administrative claims for HEAP made after the end of the federal fiscal year (i.e. September period administrative expenditures appearing on the October HEAP claim) should be reported in the HEAP previous year column. After the Schedule D-17 is completed, separate Schedule RF-8's "Monthly Statement of Expenditures and Claims for the HEAP" need to be completed and submitted to report the federal share for each HEAP column. This procedure continues for each HEAP season. The HEAP previous year column will be completed up to a deadline date specified in a yearly notification from the Bureau of Financial Services.

Additional claiming instructions

Form LDSS 923B "Schedule of Payments for Administrative Expenses Other than Salaries, Other Reimbursable Programs" and the LDSS-923B Summary are completed to report non-salary expenses of Other Reimbursable Programs, Function F17. Instructions for reporting the LDSS-923B appear in Chapter 7. Separate claims must be submitted for each column on the Schedule D-17. Instructions for completing the RF-8, LDSS-3922 "Reimbursement Claim for Special Projects", and AC-92 Standard Voucher appear in Volume 2, Chapter 3 of the Fiscal Reference Manual. All claims are submitted to: Bureau of Financial Services, Local Assistance Claims Unit, Section 14B, 40 North Pearl Street, Albany, New York 12243.

LDSS-3274 (Rev. 10/08)

SCHEDULE D-17

DISTRIBUTION OF ALLOCATED COSTS TO OTHER REIMBURSABLE PROGRAMS

DISTRICT	MONTH

ITEM	TOTAL	HEAP CURRENT	HEAP PRIOR										
	(T)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries assigned directly to function (Sum in Col. T same as Sch. D, Line 1, Col. 11)													
2. Salaries Allocated by Step-Down Procedure (Sum in Col. T same as Sch. D, Line 2, Col. 11) Bal. Of Cols. From Step-Down Form													
3. Total Salaries (Line 1 + Line 2)													
4. Calculated Fringe Benefits (% of Line 3) (Sum in Col. T same as Sch. D, Line 4, Col. 11)													
5. Total Salaries and Fringes (Lines 3 + 4)													
6. No. Staff assigned directly to function													
7. No. Staff Allocated by Step-Down Procedure													
8. Total Staff assigned to function (Lines 6 + 7)													
9. Distribution % Overhead (Col. T, Line 8, into each col. on Line 8)	100.00%												
10. Salary Overhead Distributed (Sch. D, Col. 11 Lines 11+13 * each col. on Line 9)													
11. Total Salary Costs Distributed (Line 5 + Line 10)													
12. Non-Salary costs assigned to Function (from DSS-923B)													
13. Non-Salary Overhead Distributed (Sch. D, Col. 11, Lines 16 + 18 * each col. of Line 9)													
14. Total Non-Salary Costs Distributed (Lines 12 + 13)													
15. Total Salary and Non-Salary Costs (Lines 11 + 14)													
16. WMS Salary and Non-Salary Costs													
17. Federal Share Percentages													
18. Federal Share													
19. Balance (Lines 15 + 16 - 18)													
20. State Share Percentages													
21. State Share													
22. A-87 Costs													
23. WMS A-87 Costs													
24. Federal Share of A-87 Costs													
25. Balance of A-87 Costs													
26. Local Share of Administrative Costs (Lines 15 + 16 + 22 + 23 minus the total of Lines 18 + 21 + 24)													

The RF17 Claim Package

Beginning with October 2011 claims, a new claiming package, RF17, will be available in the Automated Claiming System (ACS) to identify, allocate, and claim F17 costs.

The F17 costs continue to be identified in the same manner. Salary amounts are direct charged to specific F17 sub-functions from coded salary payrolls. Non-salary amounts are direct charged to specific F17 sub-functions from the LDSS-923B Summary "Schedule of Payments for Administrative Expenses other than Salaries, Other Reimbursable Programs." Overhead and A-87 amounts are identified on the Schedule D. The F17 amounts are then distributed to the appropriate F17 sub-functions by percentages of F17 coded staff in each sub-function to total F17 coded staff.

The RF17 claim package replaces the Schedule D-17 and the paper LDSS-3922 claims. The RF17 is comprised of four schedules including: LDSS-4975A "RF17 Worksheet," LDSS-923B Summary for Administrative costs, LDSS-923B Summary for Program costs, and LDSS-4975 "Monthly Statement of Special Project Claims." The RF17 claim package should be completed each month after the RF2A package is completed. The instructions for completing the LDSS-923B are found in Chapter 7.

LDSS-4975A "RF17 Worksheet"

Column Instructions

Total

Enter the result of adding together the remaining columns. The amount should correspond with the amounts reported in the Schedule D, Column 13.

Columns 1 - 99

Use a separate column for each special project. Select a special project using the drop down feature in the column heading. Enter the expenditures and staff counts, percentages, and applicable shares related to each special program.

Line Instructions

Line 1 Salaries Assigned Directly to Function

Enter in each column for the selected special project, the salary expenses directly charged from the agency's coding of the Administrative Payroll. The Total column should correspond with Schedule D, column 13, line 1.

Line 2 Salaries Allocated by Step-Down Procedure

This line is for districts that use the step-down allocation procedures described in Chapter 20. If any salaries are allocated by step-down, an F17 sub-schedule (similar to the step-down allocation schedule illustrated in Chapter 20) for Other Reimbursable Programs should be prepared. For each selected special project enter the amounts taken from the F17 sub-schedule. The Total column should correspond with Schedule D, column 13, line 2.

Line 3 Total Salaries

Enter the sum of lines 1 and 2 for each column. The Total column should correspond with Schedule D, column 13, line 3.

Line 4 Calculated Fringe Benefits

Calculate the fringe benefits for each special project and enter the amount in the respective columns. The Total column should correspond with Schedule D, column 13, line 4.

Line 5 Total Salaries and Fringes

Enter the sum of lines 3 and 4. The Total column should correspond with Schedule D, column 13, line 5. Each project's total salaries and fringes should also equal the sum of Lines 5A and 5B.

Line 5A Total Administrative Salaries and Fringes

Enter the administrative salaries and fringes portion of the total amount on line 5 for each project.

Line 5B Total Program Salaries and Fringes

Enter the program salaries and fringes portion of the total amount on line 5 for each project.

Line 6 Number of Staff Assigned Directly To Function

Enter for each project the number of staff assigned to the F17 sub-functions from coded salary payrolls. The Total column should correspond with Schedule D, column 13, line 6.

Line 7 Number of Staff Allocated By Step Down Procedure

The sub-schedule prepared for the entries on line 2 should also contain a staff count breakdown. Enter the staff count for each project from this sub-schedule. The Total column should correspond with Schedule D, column 13, line 7.

Line 8 Total Staff Assigned To Function

Enter the sum of lines 6 and 7. The Total column should correspond with Schedule D, column 13, line 8.

Line 9 Distribution % Overhead

Divide the amount on line 8 of each column by the amount in the Total column of line 8. The total of all entries on this line must be rounded to 100.00%.

Line 10 Salary Overhead Distributed

The amount in the Total column is the sum of Schedule D, column 13, lines 11 and 13. Multiply this sum by the distribution percentages calculated on line 9 and enter the results in the corresponding columns.

Line 11 Total Salary Costs Distributed

Enter the sum of lines 5 and 10. The Total column should correspond with Schedule D, column 13, line 14.

Line 12 Non Salary Costs Assigned to Function

For each project, transfer the total amounts reported on the Grand Total line of LDSS-923B "Schedule of Payments for Administrative Expenses Other Than Salaries Other Reimbursable Programs," Summary Page 2. The Total column should correspond with Schedule D, column 13, line 15.

Line 12A Total Non-Salary Administrative Expenses

For each project, transfer the respective column total amount reported on the 923B Summary-Administration page 1.

Line 12B Total Non-Salary Program Expenses

For each project, transfer the respective column total amount reported on the 923B Summary-Program page 2.

Line 13 Non-Salary Overhead Distributed

The amount in the Total column is the sum of Schedule D, column 13, lines 16 and 18. Multiply this sum by the distribution percentages calculated on line 9 and enter the results in the corresponding columns.

Line 14 Total Non-Salary Costs Distributed

Enter the sum of lines 12A, 12B, and 13. The Total column should correspond with Schedule D, column 13, line 19.

Line 15 Total Salary and Non-Salary Costs

Enter the sum of lines 11 and 14. The Total column should correspond with Schedule D, column 13, line 23.

Line 16 Federal Share Percentages

For each column, enter the federal share percentage in effect for the project. The Total column will be blank.

Line 17 Federal Share

For each column, multiply line 15 by the respective federal share percentage reported on line 16. For projects without an assigned share percentage, the local district should enter the amount of federal share (if any) it assigns.

Line 18 Balance

For each column, enter the result of subtracting line 17 from line 15.

Line 19 State Share Percentages

For each column, enter the state share percentage in effect for the project. The Total column will be blank.

Line 20 State Share

For each column, multiply line 15 by the respective state share percentage reported on line 19. For projects without an assigned share percentage, the local district should enter the amount of state share (if any) it assigns.

Line 21 A-87 Costs

The amount in the Total column is the amount reported on Schedule D, column 13, line 29. Multiply this amount by the distribution percentages calculated on line 9 and enter the results in the corresponding columns.

Line 22 Federal Share of A-87 Costs

For each column, enter the result of multiplying line 21 by the respective percentage on line 16.

Line 23 Balance of A-87 Costs (Local Share)

For each column, enter the result of subtracting line 22 from line 21. This amount is the local share of A-87 costs.

Line 24 Local Share of Administrative Costs

For each column, enter the results of subtracting the total of lines 17, 20 and 22 from the total of lines 15 and 21.

LDSS-4975 "Monthly Statement of Special Project Claims"

The total expenditures and the federal, state, and local shares for each project are summarized on the "Monthly Statement of Special Project Claims." This monthly statement will be used by the local districts to claim federal and state reimbursement pertaining to function F17 costs. It contains a certification section that must be completed and signed by the appropriate local officials.

Column Instructions

Expenditures

List each special project reported on the RF17 Worksheet.

Total

Enter the sum of the amounts reported on the RF17 Worksheet, lines 15 and 21.

Federal Share

Enter the sum of the amounts reported on the RF17 Worksheet, lines 17 and 22.

State Share

Enter the amount reported on the RF17 Worksheet, line 20.

Local Share

Enter the amount reported on the RF17 Worksheet, line 24.

Line Instructions

List

Enter the summary totals for each listed project in the respective columns.

Grand Total

Enter the total amount of each column. The totals for each column should match the Total column of the corresponding lines on the RF17 Worksheet.

LDSS-4975A (rev. 10/11)

RF-17 Worksheet

							DISTRICT	MONTH
DISTRIBUTION OF ALLOCATED COSTS TO OTHER REIMBURSABLE PROGRAMS								
ITEM	**TOTAL**							
	(T)	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Salaries assigned directly to function (total equals Sch. D, Line 1, Col. F-17)								
2. Salaries Allocated by Step-Down Procedure (total equals Sch. D, Line 2, Col. F17) Bal. Of Cols. From Step-Down Form								
3. Total Salaries (Line 1 + Line 2)								
4. Calculated Fringe Benefits (% of Line 3) (total equals Sch. D, Line 4, Col. F17)								
5. Total Salaries and Fringes (Lines 3 + 4)								
A. Total Administrative Salaries and Fringes								
B. Total Program Salaries and Fringes								
6. No. Staff assigned directly to function								
7. No. Staff Allocated by Step-Down Procedure								
8. Total Staff assigned to function (Lines 6 + 7)								
9. Distribution % Overhead (Total of Line 8 divided into each col. on Line 8)								
10. Salary Overhead Distributed (Sch. D, Col. F17, Lines 11+13) * (each col. on Line 9)								
11. Total Salary Costs Distributed (Line 5 + Line 10)								
12. Non-Salary costs assigned to Function (from DSS-923B)								
A. Total Non-Salary Administrative Expenses (from 923B-Page 1 total line for each col)								
B. Total Non-Salary Program Expenses (from 923B Page-2 total line for each col)								
13. Non-Salary Overhead Distributed (Sch. D, Col. F17, Lines 16 + 18) * (each col. of Line 9)								
14. Total Non-Salary Costs Distributed (Lines 12A + 12B + 13)								
15. Total Salary and Non-Salary Costs (Lines 11 + 14)								
16. Federal Share Percentages								
17. Federal Share								
18. Balance (Line 15 less Line 17)								
19. State Share Percentages								
20. State Share								
21. A-87 Costs								
22. Federal Share of A-87 Costs								
23. Balance of A-87 Costs								
24. Local Share of Administrative Costs (Lines 15 + 21) minus (Lines 17 + 20 + 22)								

LDSS-4975 (rev. 10/11)

DISTRICT	MONTH

MONTHLY STATEMENT OF SPECIAL PROJECT CLAIMS
FEDERAL AND STATE AID (RF-17)

EXPENDITURES	TOTAL	FEDERAL SHARE	STATE SHARE	LOCAL SHARE
	RF-17 wksh (Lines 15 + 21)	*RF-17 wksh (Lines 17 + 22)*	*RF-17 wksh (Line 20)*	*RF-17 wksh (Line 24)*
	0	0	0	0
	0	0	0	0
	0	0	0	0

Chapter 19: RF-2A and RF-2A Worksheets

Introduction *19-2*

Line by Line Instructions *19-2*

INTRODUCTION

Schedule RF-2A "Administrative Costs Claim Summary" is the main claim form for Federal and/or State reimbursement of program administration expenditures made at the local level. To obtain the necessary information to complete Schedule RF-2A, worksheets are used to compile the administrative expenditures, by program, into the format used by the State to compute the settlements.

Schedules LDSS-923, LDSS-923-A, D, D-1, D-2, D-3, D-4, D-5, D-6, D-7, D-8, D-10 and D-17 are used to support administration costs and are contained in the RF2A claim package in the automated claiming system. The automated claiming system will bring up the appropriate schedules. This claim package must be submitted each month to the State by the twentieth day of the month following the month of expenditures regardless of whether the district has any expenditures to report in each area.

Schedule D-17 is available in the RF-2A claim package through claim period September 2011. Beginning with October 2011 claims, the RF17 claim package is used to support administrative costs for Other Reimbursable Programs.

LINE BY LINE INSTRUCTIONS

Line 1 Public Assistance Administration Costs

Line 1a Intake/Case Maintenance (I/CM)

Column 1 Total

Enter the amount from Schedule D-1, section 1, line 9, column 1.

Column 2 Federal Share

Enter the amount from Schedule D-1, section 1, line 10, column 1.

Column 3 State Share

Enter the amount from Schedule D-1, section 1, line 12, column 1.

Column 4 Local Share

Enter the amount from Schedule D-1, section 1, line 13, column 1.

Line 1b Fraud & Abuse Administration- Federal Assistance

Column 1 Total

Enter the amount from Schedule D-10, section 1, line 6, column 2.

Column 2 Federal Share

Enter the amount from Schedule D-10, section 1, line 7, column 2.

Column 3 State Share

Enter the amount from Schedule D-10, section 1, line 9, column 2.

Column 4 Local Share

Enter the amount from Schedule D-10, section 1, line 10, column 2.

Line 1c Fraud & Abuse Administration - Non-Federal Assistance

Column 1 Total

Enter the amount from Schedule D-10, section 1, line 6, column 3.

Column 2 Federal Share

Leave blank.

Column 3 State Share

Enter the amount from Schedule D-10, section 1, line 9, column 3.

Column 4 Local Share

Enter the amount from Schedule D-10, section 1, line 10, column 3.

Line 1d Intake/Case Maintenance A-87 Costs

Column 1 Total

Enter the amount from Schedule D-1, section 2, line 9, column 1.

Column 2 Federal Share

Enter the amount from Schedule D-1, section 2, line 10, column 1.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-1, section 2, line 11, column 1.

Line 1e Fraud & Abuse A-87 Costs - Federal Assistance

Column 1 Total

Enter the amount from Schedule D-10, section 2, line 6, column 2.

Column 2 Federal Share

Enter the amount from Schedule D-10, section 2, line 7, column 2.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-10, section 2, line 8, column 2.

Line 1f Fraud & Abuse A-87 Costs - Non-Federal Assistance

Column 1 Total

Enter the amount from Schedule D-10, section 2, line 6, column 3.

Column 2 Federal Share

Leave blank.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-10, section 2, line 8, column 3.

Line 1g Total Public Assistance Administration

Column 1 Total

Enter the result of adding section 1, lines a through f, column 1. Enter this result on line 1, column 1 of Schedule RF-2A.

Column 2 Federal Share

Enter the result of adding section 1, lines a, b, d, and e, column 2. Enter this result on line 1, column 2 of Schedule RF-2A.

Column 3 State Share

Enter the result of adding section 1, lines a, b and c, column 3. Enter this result on line 1, column 3 of Schedule RF-2A.

Column 4 Local Share

Enter the result of adding section 1, lines a through f, column 4. Enter this result on line 1, column 4 of Schedule RF-2A.

Line 2 Medical Assistance Administration

Line 2a MA Eligibility Determ/Auth/Payments

Column 1 Total

Enter the result of adding together the amounts from Schedule D-4, section 1, lines 8, 10 and 11, column 1 and subtracting the amounts in section 1, line 1, column 5.

Column 2 Federal Share

Enter the result of subtracting the amounts from Schedule D-4, section 1, line 8, column 5 and column 6, from line 8, column 1.

Column 3 State Share

Enter the result of subtracting the amounts from Schedule D-4, section 1, line 12, column 5 and column 6, from line 12, column 1.

Column 4 Local Share

Enter the amount from Schedule D-4, section 1, line 13, column 1.

Line 2b MA Fraud & Abuse Administration

Column 1 Total

Enter the amount from Schedule D-10, section 1, line 6, column 5.

Column 2 Federal Share

Enter the amount from Schedule D-10, section 1, line 7, column 5.

Column 3 State Share

Enter the amount from Schedule D-10, section 1, line 9, column 5.

Column 4 Local Share

Enter the amount from Schedule D-10, section 1, line 10, column 5.

Line 2c MA Policy/Planning

Column 1 Total

Enter the result of adding the amounts from Schedule D-5, section 1, line 1 and line 5, column 1.

Column 2 Federal Share

Enter the amount from Schedule D-5, section 1, line 8, column 1.

Column 3 State Share

Enter the amount from Schedule D-5, section 1, line 10, column 1.

Column 4 Local Share

Enter the amount from Schedule D-5, section 1, line 11, column 1.

Line 2d A-87 for MA Elig.Det/Auth/Payments

Column 1 Total

Enter the result of adding together the amounts from Schedule D-4, section 2, lines 8 and 10, column 1 and subtracting the amounts from section 2, line 3, column 5 and column 6.

Column 2 Federal Share

Enter the result of subtracting the amounts from Schedule D-4, section 2, line 8, column 5 and column 6, from section 2, line 8, column 1.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the result of subtracting the amounts from Schedule D-4, section 2, line 10, column 5 and column 6, from section 2, line 10, column 1.

Line 2e A-87 Costs MA For Fraud & Abuse

Column 1 Total

Enter the amount from Schedule D-10, section 2, line 6, column 5.

Column 2 Federal Share

Enter the amount from Schedule D-10, section 2, line 7, column 5.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-10, section 2, line 8, column 5.

Line 2f A-87 Costs For MA Policy/Planning

Column 1 Total

Enter the amount from Schedule D-5, section 2, line 1, column 1.

Column 2 Federal Share

Enter the amount from Schedule D-5, section 2, line 4, column 1.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-5, section 2, line 5, column 1.

Line 2g Total Medical Assistance Administration Costs

Column 1 Total

Enter the result of adding section 2, lines a through f, column 1. Enter this result on line 2, column 1, of Schedule RF-2A.

Column 2 Federal Share

Enter the result of adding section 2, lines a through f, column 2. Enter this result on line 2, column 2, of Schedule RF-2A.

Column 3 State Share

Enter the result of adding section 2, lines a through c, column 3. Enter this result on line 2, column 3, of Schedule RF-2A.

Column 4 Local Share

Enter the result of adding section 2, lines a through f, column 4. Enter this result on line 2, column 4, of Schedule RF-2A.

Line 3 State Children's Health Insurance Plus (SCHIP)

Line 3a SCHIP Administration

Column 1 Total

Enter the amount from Schedule D-4, section 1, line 7, column 5.

Column 2 Federal Share

Enter the amount from Schedule D-4, section 1, line 8, column 5.

Column 3 State Share

Enter the amount from Schedule D-4, section 1, line 12, column 5.

Column 4 Local Share

Leave blank.

Line 3b SCHIP A-87 Costs

Column 1 Total

Enter the amount from Schedule D-4, section 2, line 7, column 5.

Column 2 Federal Share

Enter the amount from Schedule D-4, section 2, line 8, column 5.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-4, section 2, line 10, column 5.

Line 3c Total State Children's Health Insurance Plus

Column 1 Total

Enter the result of adding section 3, column 1, lines a and b. Enter this result on line 3, column 1 of Schedule RF-2A.

Column 2 Federal Share

Enter the result of adding section 3, column 2, lines a and b. Enter this result on line 3, column 2 of Schedule RF-2A.

Column 3 State Share

Enter the amount on section 3, column 3, line a. Enter this amount on line 3, column 3 of Schedule RF-2A.

Column 4 Local Share

Enter the amount on section 3, column 4, line b. Enter this amount on line 3, column 4 of Schedule RF-2A.

Line 4 Working Disabled Buy-In Program

Line 4a Working Disabled Buy-In Program Administration

Column 1 Total

Enter the amount from Schedule D-4, section 1, line 7, column 6.

Column 2 Federal Share

Enter the amount from Schedule D-4, section 1, line 8, column 6.

Column 3 State Share

Enter the amount from Schedule D-4, section 1, line 12, column 6.

Column 4 Local Share

Leave blank.

Line 4b A-87 Costs for Working Disabled Buy-In Program

Column 1 Total

Enter the amount from Schedule D-4, section 2, line 7, column 6.

Column 2 Federal Share

Enter the amount from Schedule D-4, section 2, line 8, column 6.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-4, section 2, line 10, column 6.

Line 4c Total Working Disabled Buy-In Program Administrative Costs

Column 1 Total

Enter the result of adding section 4, lines a and b, column 1. Enter this result on line 4, column 1, of Schedule RF-2A.

Column 2 Federal Share

Enter the result of adding section 4, lines a and b, column 2. Enter this result on line 4, column 2 of Schedule RF-2A.

Column 3 State Share

Enter the amount on section 4, line a, column 3. Enter this amount on line 4, column 3 of Schedule RF-2A.

Column 4 Local Share

Enter the amount on section 4, line b, column 4. Enter this amount on line 4, column 4 of Schedule RF-2A.

Line 5 Child Support

Line 5a Child Support Administration Costs

Column 1 Total

Enter the result of adding the amounts from Schedule D-8, section 2, lines 16, 19 and 25.

Column 2 Federal Share

Enter the amount from Schedule D-8, section 2, line 22.

Column 3 State Share

Enter the amount from Schedule D-8, section 2, line 29.

Column 4 Local Share

Enter the amount from Schedule D-8, section 2, line 30.

Line 5b A-87 Costs for Child Support Admin.

Column 1 Total

Enter the result of adding together from Schedule D-8, section 3, lines 1, 6, 7, 11, and 12, column 1.

Column 2 Federal Share

Enter the amount from Schedule D-8, section 3, line 15, column 1.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-8, section 3, line 16, column 1.

Line 5c Total Child Support Administration

Column 1 Total

Enter the result of adding section 5, lines a and b, column 1. Enter this result on line 5, column 1 of Schedule RF-2A.

Column 2 Federal Share

Enter the result of adding section 5, lines a and b, column 2. Enter this result on line 5, column 2 of Schedule RF-2A.

Column 3 State Share

Enter the amount from section 5, line a, column 3. Enter this amount on line 5, column 3 of Schedule RF-2A.

Column 4 Local Share

Enter the result of adding section 5, lines a and b, column 4. Enter this result on line 5, column 4 of Schedule RF-2A.

Note: Because of the effect of netting the Federal and State shares of Child Support Collections against the respective administrative costs, line 5c and line 5 of Schedule RF-2A will not cross foot.

Line 6 TANF Employment

Line 6a TANF Employment Program Costs

Column 1 Total

Enter the amount from Schedule D-3, section 1, line 11, column 2.

Column 2 Federal Share

Enter the amount from Schedule D-3, section 1, line 12, column 2.

Column 3 State Share

Enter the amount from Schedule D-3, section 1, line 14, column 2.

Column 4 Local Share

Enter amount from Schedule D-3, section 1, line 15, column 2.

Line 6b TANF Employment Administration Costs

Column 1 Total

Enter the amount from Schedule D-3, section 1, line 11, column 3.

Column 2 Federal Share

Enter the amount from Schedule D-3, section 1, line 12, column 3.

Column 3 State Share

Enter the amount from Schedule D-3, section 1, line 14, column 3.

Column 4 Local Share

Enter the amount from Schedule D-3, section 1, line 15, column 3.

Line 6c TANF Employment A-87

Column 1 Total

Enter the amount from Schedule D-3, section 2, line 6, column 3.

Column 2 Federal Share

Enter the amount from Schedule D-3, section 2, line 7, column 3.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-3, section 2, line 8, column 3.

Line 6d Total TANF Employment Administration

Column 1 Total

Enter the result of adding the amounts from section 6, lines a, b, and c, column 1. Enter this result on line 6, column 1 of Schedule RF-2A.

Column 2 Federal Share

Enter the result of adding the amounts from section 6, lines a, b, and c, column 2. Enter this result on line 6, column 2 of Schedule RF-2A.

Column 3 State Share

Enter the result of adding the amounts from section 6, lines a and b, column 3. Enter this result on line 6, column 3 of Schedule RF-2A.

Column 4 Local Share

Enter the result of adding the amounts from section 6, lines a, b, and c, column 4. Enter this result on line 6, column 4 of Schedule RF-2A.

Line 7 USDA Food Stamp General Administration Costs

Line 7a Food Stamp Administration

Column 1 Total

Enter the amount from Schedule D-7, section 1, line 8, column 1.

Column 2 Federal Share

Enter the amount from Schedule D-7, section 1, line 9, column 1.

Column 3 State Share

Enter the amount from Schedule D-7, section 1, line 11, column 1.

Column 4 Local Share

Enter the amount from Schedule D-7, section 1, line 12, column 1.

Line 7b Food Stamp A-87 Costs

Column 1 Total

Enter the amount from Schedule D-7, section 2, line 6, column 1.

Column 2 Federal Share

Enter the amount from Schedule D-7, section 2, line 7, column 1.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-7, section 2, line 8, column 1.

Line 7c Total USDA Food Stamp General Administration Costs

Column 1 Total

Enter the result of adding the amounts from section 7, lines a and b, column 1. Enter this result on line 7, column 1 of Schedule RF-2A.

Column 2 Federal Share

Enter the result of adding the amounts from section 7, lines a and b, column 2. Enter this result on line 7, column 2 of Schedule RF-2A.

Column 3 State Share

Enter the amount from section 7, line a, column 3. Enter this amount on line 7, column 3 of Schedule RF-2A.

Column 4 Local Share

Enter the result of adding section 7, line a and b, column 4. Enter this result on line 7, column 4 of Schedule RF-2A

Line 8 Food Stamp Employment & Training (FSET)

Line 8a Employment & Training Administration - 100%

Column 1 Total

Enter the amount from Schedule D-3, section 1, line 11, column 4.

Column 2 Federal Share

Enter the amount from Schedule D-3, section 1, line 12, column 4.

Column 3 State Share

Leave blank.

Column 4 Local Share

Leave blank.

Line 8b Employment & Training Administration - 50%

Column 1 Total

Enter the amount from Schedule D-3, section 1, line 11, column 5.

Column 2 Federal Share

Enter the amount from Schedule D-3, section 1, line 12, column 5.

Column 3 State Share

Enter the amount from Schedule D-3, section 1, line 14, column 5.

Column 4 Local Share

Enter the amount from Schedule D-3, section 1, line 15, column 5.

Line 8c Participant Reimbursement

Column 1 Total

Enter the amount from Schedule D-3, section 1, line 11, column 6.

Column 2 Federal Share

Enter the amount from Schedule D-3, section 1, line 12, column 6.

Column 3 State Share

Enter the amount from Schedule D-3, section 1, line 14, column 6.

Column 4 Local Share

Enter the amount from Schedule D-3, section 1, line 15, column 6.

Line 8d Dependent Care

Column 1 Total

Enter the amount from Schedule D-3, section 1, line 11, column 7.

Column 2 Federal Share

Enter the amount from Schedule D-3, section 1, line 12, column 7.

Column 3 State Share

Enter the amount from Schedule D-3, section 1, line 14, column 7.

Column 4 Local Share

Enter the amount from Schedule D-3, section 1, line 15, column 7.

Line 8e E & T Training 100%

Column 1 Total

Enter the amount from Schedule D-6, section 2, line 11, column 13.

Column 2 Federal Share

Enter the amount from Schedule D-6, section 2, line 12, column 13.

Column 3 State Share

Leave blank.

Column 4 Local Share

Leave blank.

Line 8f E & T Training 50%

Column 1 Total

Enter the amount from Schedule D-6, section 2, line 11, column 14.

Column 2 Federal Share

Enter the amount from Schedule D-6, section 2, line 12, column 14.

Column 3 State Share

Enter the amount from Schedule D-6, section 2, line 17, column 14.

Column 4 Local Share

Enter the amount from Schedule D-6, section 2, line 18, column 14.

Line 8g E & T Administration A-87 100%

Column 1 Total

Enter the amount from Schedule D-3, section 2, line 6, column 4.

Column 2 Federal Share

Enter the amount from Schedule D-3, section 2, line 7, column 4.

Column 3 State Share

Leave blank.

Column 4 Local Share

Leave blank.

Line 8h E & T Administration A-87 - 50%

Column 1 Total

Enter the amount from Schedule D-3, section 2, line 6, column 5.

Column 2 Federal Share

Enter the amount from Schedule D-3, section 2, line 7, column 5.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-3, section 2, line 8, column 5.

Line 8i E & T Training A-87 - 100%

Column 1 Total

Enter the amount from Schedule D-6, section 3, line 2, column 13.

Column 2 Federal Share

Enter the amount from Schedule D-6, section 3, line 3, column 13.

Column 3 State Share

Leave blank.

Column 4 Local Share

Leave blank.

Line 8j E & T Training A-87 - 50%

Column 1 Total

Enter the amount from Schedule D-6, section 3, line 2, column 14.

Column 2 Federal Share

Enter the amount from Schedule D-6, section 3, line 3, column 14.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-6, section 3, line 4, column 14.

Line 8k Total Food Stamp Employment & Training

Column 1 Total

Enter the result of adding the amounts from section 8, lines a through j, column 1. Enter this result on line 8, column 1 of Schedule RF-2A.

Column 2 Federal Share

Enter the result of adding the amounts from section 8, lines a through j, column 2. Enter this result on line 8, column 2 of Schedule RF-2A.

Column 3 State Share

Enter the result of adding the amounts from section 8, lines b, c, d, and f, column 3. Enter this result on line 8, column 3 of Schedule RF-2A.

Column 4 Local Share

Enter the result of adding the amounts from section 8, lines b, c, d, f, h, and j, column 4. Enter this result on line 8, column 4, of Schedule RF-2A.

Line 9 USDA Food Stamp Fraud & Abuse

Line 9a USDA Fraud & Abuse Administration

Column 1 Total

Enter the amount from Schedule D-10, section 1, line 6, column 4.

Column 2 Federal Share

Enter the amount from Schedule D-10, section 1, line 7, column 4.

Column 3 State Share

Enter the amount from Schedule D-10, section 1, line 9, column 4.

Column 4 Local Share

Enter the amount from Schedule D-10, section 1, line 10, column 4.

Line 9b USDA Fraud & Abuse A-87

Column 1 Total

Enter the amount from Schedule D-10, section 2, line 6, column 4.

Column 2 Federal Share

Enter the amount from Schedule D-10, section 2, line 7, column 4.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-10, section 2, line 8, column 4.

Line 9c Total USDA Fraud & Abuse Costs

Column 1 Total

Enter the result of adding the amounts from section 9, lines a and b, column 1. Enter this result on line 9, column 1 of Schedule RF-2A.

Column 2 Federal Share

Enter the result of adding the amounts from section 9, lines a and b, column 2. Enter this result on line 9, column 2 of Schedule RF-2A.

Column 3 State Share

Enter the amount from section 9, line a, column 3. Enter this amount on line 9, column 3 of Schedule RF-2A.

Column 4 Local Share

Enter the result of adding the amounts from section 9, lines a and b, column 4. Enter this result on line 9, column 4 of Schedule RF-2A.

Line 10 Training Cap

Line 10a MA Training for Elig Det/Auth/Payments

Column 1 Total

Enter the amount from Schedule D-6, section 2, line 11, column 8.

Column 2 Federal Share

Enter the amount from Schedule D-6, section 2, line 12, column 8.

Column 3 State Share

Enter the amount from Schedule D-6, section 2, line 17, column 8.

Column 4 Local Share

Enter the amount from Schedule D-6, section 2, line 18, column 8.

Line 10b MA Training for Policy/Planning

Column 1 Total

Enter the amount from Schedule D-6, section 2, line 11, column 9.

Column 2 Federal Share

Enter the amount from Schedule D-6, section 2, line 12, column 9.

Column 3 State Share

Enter the amount from Schedule D-6, section 2, line 17, column 9.

Column 4 Local Share

Enter the amount from Schedule D-6, section 2, line 18, column 9.

Line 10c MA A-87 Costs for Training Elig. Det/Auth/Pay.

Column 1 Total

Enter the amount from Schedule D-6, section 3, line 2, column 8.

Column 2 Federal Share

Enter the amount from Schedule D-6, section 3, line 3, column 8.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-6, section 3, line 4, column 8.

Line 10d MA A-87 Costs for Training Policy/Planning

Column 1 Total

Enter the amount from Schedule D-6, section 3, line 2, column 9.

Column 2 Federal Share

Enter the amount from Schedule D-6, section 3, line 3, column 9.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-6, section 3, line 4, column 9.

Line 10e Child Support Training

Column 1 Total

Enter the amount from Schedule D-6, section 2, line 11, column 4.

Column 2 Federal Share

Enter the amount from Schedule D-6, section 2, line 12, column 4.

Column 3 State Share

Enter the amount from Schedule D-6, section 2, line 17, column 4.

Column 4 Local Share

Enter the amount from Schedule D-6, section 2, line 18, column 4.

Line 10f A-87 Costs Child Support Training

Column 1 Total

Enter the amount from Schedule D-6, section 3, line 2, column 4.

Column 2 Federal Share

Enter the amount from Schedule D-6, section 3, line 3, column 4.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-6, section 3, line 4, column 4.

Line 10g TANF/EAF/Employment Training Administration

Column 1 Total

Enter the amount from Schedule D-6, section 2, line 11, column 2.

Column 2 Federal Share

Enter the amount from Schedule D-6, section 2, line 12, column 2.

Column 3 State Share

Enter the amount from Schedule D-6, section 2, line 17, column 2.

Column 4 Local Share

Enter the amount from Schedule D-6, section 2, line 18, column 2.

Line 10h A-87 Costs TANF/EAF/Employment

Column 1 Total

Enter the amount from Schedule D-6, section 3, line 2, column 2.

Column 2 Federal Share

Enter the amount from Schedule D-6, section 3, line 3, column 2.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-6, section 3, line 4, column 2.

Line 10i Title IV-E Foster Care Program Training

Column 1 Total

Enter the amount from Schedule D-6, section 4, line 4, column 4.

Column 2 Federal Share

Enter the amount from Schedule D-6, section 4, line 5, column 4.

Column 3 State Share

Enter the amount from Schedule D-6, section 4, line 10, column 4.

Column 4 Local Share

Enter the amount from Schedule D-6, section 4, line 11, column 4.

Line 10j Title IV-E Foster Care Training Administration

Column 1 Total

Enter the result of adding the amounts from Schedule D-6, section 4, column 5, lines 4 and 13.

Column 2 Federal Share

Enter the result of adding the amounts from Schedule D-6, section 4, column 5, lines 5 and 14.

Column 3 State Share

Enter the amount from Schedule D-6, section 4, column 5, line 10.

Column 4 Local Share

Enter the result of adding the amounts from Schedule D-6, section 4, column 5, lines 11 and 15.

Line 10k Title IV-E Adoption Program Training

Column 1 Total

Enter the amount from Schedule D-6, section 4, line 4, column 6.

Column 2 Federal Share

Enter the amount from Schedule D-6, section 4, line 5, column 6.

Column 3 State Share

Enter the amount from Schedule D-6, section 4, line 10, column 6.

Column 4 Local Share

Enter the amount from Schedule D-6, section 4, line 11, column 6.

Line 10l Title IV-E Adoption Training Administration

Column 1 Total

Enter the result of adding the amounts from Schedule D-6, section 4, column 7, lines 4 and 13.

Column 2 Federal Share

Enter the result of adding the amounts from Schedule D-6, section 4, column 7, lines 5 and 14.

Column 3 State Share

Enter the amount from Schedule D-6, section 4, column 7, line 10.

Column 4 Local Share

Enter the result of adding the amounts from Schedule D-6, section 4, column 7, lines 11 and 15.

Line 10m Title IV-E Kinship Guardianship Program Training

Column 1 Total

Enter the amount from Schedule D-6, section 4, line 4, column 8.

Column 2 Federal Share

Enter the amount from Schedule D-6, section 4, line 5, column 8.

Column 3 State Share

Enter the amount from Schedule D-6, section 4, line 10, column 8.

Column 4 Local Share

Enter the amount from Schedule D-6, section 4, line 11, column 8.

Line 10n Title IV-E Kinship Guardianship Training Administration

Column 1 Total

Enter the result of adding the amounts from Schedule D-6, section 4, column 9, lines 4 and 13.

Column 2 Federal Share

Enter the result of adding the amounts from Schedule D-6, section 4, column 9, lines 5 and 14.

Column 3 State Share

Enter the amount from Schedule D-6, section 4, column 9, line 10.

Column 4 Local Share

Enter the result of adding the amounts from Schedule D-6, section 4, column 9, lines 11 and 15.

Line 10o FNP Training Administration Non Federal

Column 1 Total

Enter the amount from Schedule D-6, section 2, line 11, column 16.

Column 2 Federal Share

Leave blank.

Column 3 State Share

Enter the amount from Schedule D-6, section 2, line 17, column 16.

Column 4 Local Share

Enter amount from Schedule D-6, section 2, line 18, column 16.

Line 10p FNP Training A-87 Costs

Column 1 Total

Enter the amount from Schedule D-6, section 3, line 2, column 16.

Column 2 Federal Share

Leave blank.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-6, section 3, line 4, column 16.

Line 10q USDA Food Stamp Training

Column 1 Total

Enter the amount from Schedule D-6, section 2, line 11, column 11.

Column 2 Federal Share

Enter the amount from Schedule D-6, section 2, line 12, column 11.

Column 3 State Share

Enter the amount from Schedule D-6, section 2, line 17, column 11.

Column 4 Local Share

Leave blank.

Line 10r USDA Food Stamp Training A-87 Costs

Column 1 Total

Enter the amount from Schedule D-6, section 3, line 2, column 11.

Column 2 Federal Share

Enter the amount from Schedule D-6, section 3, line 3, column 11.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-6, section 3, line 4, column 11.

Line 10s USDA Fraud & Abuse Training

Column 1 Total

Enter the amount from Schedule D-6, section 2, line 11, column 12.

Column 2 Federal Share

Enter the amount from Schedule D-6, section 2, line 12, column 12.

Column 3 State Share

Enter the amount from Schedule D-6, section 2, line 17, column 12.

Column 4 Local Share

Leave blank.

Line 10t USDA Fraud & Abuse Training A-87 Costs

Column 1 Total

Enter the amount from Schedule D-6, section 3, line 2, column 12.

Column 2 Federal Share

Enter the amount from Schedule D-6, section 3, line 3, column 12.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-6, section 3, line 4, column 12.

Line 10u Total Training Cap

Column 1 Total

Enter the result of adding the amounts from section 10, lines a through t, column 1. Enter this result on line 10, column 1 of Schedule RF-2A.

Column 2 Federal Share

Enter the result of adding the amounts from section 10, lines a through n and q through t, column 2. Enter this result on line 10, column 2 of Schedule RF-2A.

Column 3 State Share

Enter the result of adding the amounts from section 10, lines a, b, e, g, i through o, q, and s, column 3. Enter this result on line 10, column 3 of Schedule RF- 2A.

Column 4 Local Share

Enter the result of adding the amounts from section 10, lines a through p, and r and t, column 4. Enter this result on line 10, column 4 of Schedule RF-2A.

Line 11 FNP Employment Program

Line 11a FNP Employment Program Administration

Column 1 Total

Enter the amount from Schedule D-3, section 1, line 11, column 8.

Column 2 Federal Share

Leave blank.

Column 3 State Share

Enter the amount from Schedule D-3, section 1, line 14, column 8.

Column 4 Local Share

Enter the amount from Schedule D-3, section 1, line 15, column 8.

Line 11b FNP Employment Program A-87

Column 1 Total

Enter the amount from Schedule D-3, section 2, line 6, column 8.

Column 2 Federal Share

Leave blank.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-3, section 2, line 8, column 8.

Line 11c Total FNP Employment Program

Column 1 Total

Enter the result of adding the amounts from section 11, lines a and b, column 1. Enter this result on line 11, column 1 of Schedule RF-2A.

Column 2 Federal Share

Leave blank. Line 11, column 2 of Schedule RF-2A should also be blank.

Column 3 State Share

Enter the amount from section 11, line a, column 3. Enter this amount on line 11, column 3 of Schedule RF-2A.

Column 4 Local Share

Enter the result of adding the amounts from section 11, lines a and b, column 4. Enter this result on line 11, column 4 of Schedule RF-2A.

Line 12 Non Reimbursable (NR) Admin and FNP/NR A-87

Line 12a NR Services Administration

Column 1 Total

Enter the amount from Schedule D-2, section 1-A, line 16, column 6.

Column 2 Federal Share

Leave blank.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the same amount as reported in column 1 of this line.

Line 12b FNP/NR Services A-87

Column 1 Total

Enter the result of adding together the amounts from Schedule D-2, section 2, lines 9 and 14, column 6.

Column 2 Federal Share

Leave blank.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the same amount as reported in column 1.

Line 12c NR Training

Column 1 Total

Enter the amount from Schedule D-6, section 2, line 11, column 17.

Column 2 Federal Share

Leave blank.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the same amount as reported in column 1.

Line 12d NR Training A-87

Column 1 Total

Enter the amount from Schedule D-6, section 3, line 2, column 17.

Column 2 Federal Share

Leave blank.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the same amount as reported in column 1.

Line 12e Total NR Admin & FNP/NR A-87

Column 1 Total

Enter the result of adding the amounts from section 12, lines a through d, column 1. Enter this result on line 12, column 1 of Schedule RF-2A.

Column 2 Federal Share

Leave blank. Line 12, column 2, of Schedule RF-2A should also be blank.

Column 3 State Share

Leave blank. Line 12, column 3, of Schedule RF-2A should also be blank.

Column 4 Local Share

Enter the result of adding the amounts from section 12, lines a through d. column 4. Enter this result on line 12, column 4 of Schedule RF-2A.

Line 13 Child Care Block Grant Admin

Line 13a Administration

Column 1 Total

Enter the amount from Schedule D-2, section 1-A, line 6, column 6.

Column 2 Federal Share

Leave blank.

Column 3 State Share

Leave blank.

Column 4 Local Share

Leave blank.

Line 13b Child Care Block Grant A-87 Costs

Column 1 Total

Enter the amount from Schedule D-2, section 2, line 4, column 6.

Column 2 Federal Share

Leave blank.

Column 3 State Share

Leave blank.

Column 4 Local Share

Leave blank.

Line 13c Child Care Training

Column 1 Total

Enter the amount from Schedule D-6, section 2, line 11, column 3.

Column 2 Federal Share

Leave blank.

Column 3 State Share

Leave blank.

Column 4 Local Share

Leave blank.

Line 13d Child Care Training A-87 Costs

Column 1 Total

Enter the amount from Schedule D-6, section 3, line 2, column 3.

Column 2 Federal Share

Leave blank.

Column 3 State Share

Leave blank.

Column 4 Local Share

Leave blank.

Line 13e Child Care Fraud & Abuse

Column 1 Total

Enter the amount from Schedule D-10, section 1, line 6, column 6.

Column 2 Federal Share

Leave blank.

Column 3 State Share

Leave blank.

Column 4 Local Share

Leave blank.

Line 13f Child Care Fraud & Abuse A-87 Costs

Column 1 Total

Enter the amount from Schedule D-10, section 2, line 6, column 6.

Column 2 Federal Share

Leave blank.

Column 3 State Share

Leave blank.

Column 4 Local Share

Leave blank.

Line 13g Total Child Care Block Grant Admin

Column 1 Total

Enter the result of adding the amounts from section 13, lines a through f, column 1. Enter this result on line 13, column 1 of Schedule RF-2A.

Column 2 Federal Share

Leave blank. Line 13, column 2 of Schedule RF-2A should also be blank.

Column 3 State Share

Leave blank. Line 13, column 3 of Schedule RF-2A should also be blank.

Column 4 Local Share

Leave blank. Line 13, column 4 of Schedule RF-2A should also be blank.

Line 14 Family Type Homes for Adults Administration

Line 14a Family Type Homes for Adults Admin

Column 1 Total

Enter the amount from Schedule D-2, section 1-A, line 14, column 6.

Column 2 Federal Share

Leave blank.

Column 3 State Share

Enter the amount from Schedule D-2, section 1-A, line 14, column 9.

Column 4 Local Share

Enter the amount from Schedule D-2, section 1-A, line 14, column 10.

Line 14b Family Type Homes for Adults A-87 Costs

Column 1 Total

Enter the amount from Schedule D-2, section 2, line 12, column 6.

Column 2 Federal Share

Leave blank.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the same amount as reported in column 1 of this line.

Line 14c Total Family Type Homes for Adults Admin

Column 1 Total

Enter the result of adding the amounts from section 14, lines a and b, column 1. Enter this result on line 14, column 1 of Schedule RF-2A.

Column 2 Federal Share

Leave blank. Line 14, column 2 of Schedule RF-2A should also be blank.

Column 3 State Share

Enter the amount from section 14, line a, column 3. Enter this amount on line 14, column 3 of Schedule RF-2A.

Column 4 Local Share

Enter the result of adding the amounts from section 14, lines a and b, column 4. Enter this result on line 14, column 4 of Schedule RF-2A.

Line 15 EAF Child Preventive and Protective

Column 1 Total

Enter the result of adding the amounts from Schedule D-2, section 1-A, line 2 and line 4, column 6. Enter this amount on line 15, column 1 of Schedule RF-2A.

Column 2 Federal Share

Enter the result of adding the amounts from Schedule D-2, section 1-A, line 2 and line 4, column 7. Enter this amount on line 15, column 2 of Schedule RF-2A.

Column 3 State Share

Enter the result of adding the amounts from Schedule D-2, section 1-A, line 2 and line 4, column 9. Enter this amount on line 15, column 3 of Schedule RF-2A.

Column 4 Local Share

Enter the result of adding the amounts from Schedule D-2, section 1-A, line 2 and line 4, column 10. Enter this amount on line 15, column 4 of Schedule RF-2A.

Line 16 EAF Foster Care

Line 16a EAF Foster Care Administration

Column 1 Total

Enter the amount from Schedule D-2, section 1-A, line 3, column 6.

Column 2 Federal Share

Enter the amount from Schedule D-2, section 1-A, line 3, column 7.

Column 3 State Share

Enter the amount from Schedule D-2, section 1-A, line 3, column 9.

Column 4 Local Share

Leave blank.

Line 16b EAF Foster Care A-87 Costs

Column 1 Total

Enter the amount from Schedule D-2, section 2, line 2, column 6.

Column 2 Federal Share

Enter the amount from Schedule D-2, section 2, line 2, column 7.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-2, section 2, line 2, column 8.

Line 16c Total EAF Foster Care

Column 1 Total

Enter the result of adding the amounts from section 16, lines a and b, column 1. Enter this result on line 16, column 1 of Schedule RF-2A.

Column 2 Federal Share

Enter the result of adding the amounts from section 16, lines a and b, column 1. Enter this result on line 16, column 2 of Schedule RF-2A.

Column 3 State Share

Enter the amount from section 16, line a, column 3. Enter this amount on line 16, column 3 of Schedule RF-2A.

Column 4 Local Share

Enter the amount from section 16, line b, column 4. Enter this amount on line 16, column 4 of Schedule RF-2A.

Line 17 EAF Services (All Other)

Line 17a EAF Services Administration

Column 1 Total

Enter the amount from Schedule D-2, section 1-A, line 5, column 6.

Column 2 Federal Share

Enter the amount from Schedule D-2, section 1-A, line 5, column 7.

Column 3 State Share

Enter the amount from Schedule D-2, section 1-A, line 5, column 9.

Column 4 Local Share

Enter the amount from Schedule D-2, section 1-A, line 5, column 10.

Line 17b EAF A-87 Costs

Column 1 Total

Enter the amount from Schedule D-2, section 2, line 3, column 6.

Column 2 Federal Share

Enter the amount from Schedule D-2, section 2, line 3, column 7.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-2, section 2, line 3, column 8.

Line 17c Total EAF Services (All Other)

Column 1 Total

Enter the result of adding the amounts from section 17, lines a and b, column 1. Enter this result on line 17, column 1 of Schedule RF-2A.

Column 2 Federal Share

Enter the result of adding the amounts from section 17, lines a and b, column 2. Enter this result on line 17, column 2 of Schedule RF-2A.

Column 3 State Share

Enter the amount from section 17, line a, column 3. Enter this amount on line 17, column 3 of Schedule RF-2A.

Column 4 Local Share

Enter the result of adding the amounts from section 17, lines a and b, column 4. Enter this result on line 17, column 4 of Schedule RF-2A.

Line 18 Title XX Regular Services

Line 18a Title XX Administration

Column 1 Total

Enter the amount from Schedule D-2, section 1-A, line 13, column 6, less the sum of the amounts from Schedule D-2, section 3-A, lines 1, 2, 3, 6, 7, 8 and 10, Total column.

Column 2 Federal Share

Enter the amount from column 1 of this line.

Column 3 State Share

Leave blank.

Column 4 Local Share

Leave blank.

Line 18b Title XX Training Administration

Column 1 Total

Enter the amount from Schedule D-6, section 2, line 11, column 10.

Column 2 Federal Share

Enter the amount from Schedule D-6, section 2, line 12, column 10.

Column 3 State Share

Leave blank.

Column 4 Local Share

Leave blank.

Line 18c A-87 Title XX Administration

Column 1 Total

Enter the amount from Schedule D-2, section 2, line 11, column 6 less the amount from section 3-A, line 11.

Column 2 Federal Share

Enter the amount from column 1 of this line.

Column 3 State Share

Leave blank.

Column 4 Local Share

Leave blank.

Line 18d A-87 for Title XX Training

Column 1 Total

Enter the amount from Schedule D-6, section 3, line 2, column 10.

Column 2 Federal Share

Enter amount from Schedule D-6, section 3, line 3, column 10.

Column 3 State Share

Leave blank.

Column 4 Local Share

Leave blank.

Line 18e Total Title XX Regular Services

Column 1 Total

Enter the result of adding the amounts from section 18, lines a through d, column 1. Enter this result on line 18, column 1 of Schedule RF-2A.

Column 2 Federal Share

Enter the result of adding the amounts from section 18, lines a through d, column 2. Enter the result on line 18, column 2 of Schedule RF-2A.

Column 3 State Share

Leave blank. Line 18, column 3 of Schedule RF-2A should also be blank.

Column 4 Local Share

Leave blank. Line 18, column 4 of Schedule RF-2A should also be blank.

Line 19 Title XX Child Welfare Services

Column 1 Total

Enter the result of adding together the amounts from Schedule D-2, section 3-A, lines 1, 2, and 3, Total Column. Enter this amount on line 19, column 1 of Schedule RF-2A.

Column 2 Federal Share

Enter the amount from column 1 of this line. Enter this amount on line 19, column 2 of Schedule RF-2A.

Column 3 State Share

Leave blank. Line 19, column 3 of Schedule RF-2A should also be blank.

Column 4 Local Share

Leave blank. Line 19, column 4 of Schedule RF-2A should also be blank.

Line 20 Title XX Services under 200%

Line 20a Title XX Child Welfare Services Under 200% of Poverty Administrative

Column 1 Total

Enter the result of adding together the amounts from Schedule D-2, section 3A, lines 6, 7, 8, and 10, Total column.

Column 2 Federal share

Enter the amount from column 1 of this line.

Column 3 State Share

Leave blank.

Column 4 Local Share

Leave blank.

Line 20b Title XX Domestic Violence Services Under 200% of Poverty Administrative

Column 1 Total

Enter the amount from Schedule D-2, section 3A, line 9, Total column.

Column 2 Federal share

Enter the amount from column 1 of this line.

Column 3 State Share

Leave blank.

Column 4 Local Share

Leave blank.

Line 20c Title XX Under 200% of Poverty A-87

Column 1 Total

Enter the amount from Schedule D-2, section 3A, line 11, Total column.

Column 2 Federal Share

Enter the amount from column 1 of this line.

Column 3 State Share

Leave blank.

Column 4 Local Share

Leave blank.

Line 20d Total Title XX under 200%

Column 1 Total

Enter the result of adding the amounts from section 20, lines a, b, and c, column 1. Enter this result on line 20, column 1 of Schedule RF-2A.

Column 2 Federal Share

Enter the result of adding the amounts from section 20, lines a, b, and c, column 2. Enter this result on line 20, column 2 of Schedule RF-2A.

Column 3, State Share

Leave blank. Line 20, column 3 of Schedule RF-2A should also be blank.

Column 4, Local Share

Leave blank. Line 20, column 4 of Schedule RF-2A should also be blank.

Line 21 Title IV-E Protective Administration

Line 21a IV-E Protective Administration Costs

Column 1 Total

Enter the amount from Schedule D-2, section 1-A, line 8, column 6.

Column 2 Federal Share

Enter the amount from Schedule D-2, section 1-A, line 8, column 7.

Column 3 State Share

Enter the amount from Schedule D-2, section 1-A, line 8, column 9.

Column 4 Local Share

Enter the amount from Schedule D-2, section 1-A, line 8, column 10.

Line 21b IV-E Protective A-87 Costs

Column 1 Total

Enter the amount from Schedule D-2, section 2, line 6, column 6.

Column 2 Federal Share

Enter the amount from Schedule D-2, section 2, line 6, column 7.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-2, section 2, line 6, column 8.

Line 21c Total IV-E Protective Costs

Column 1 Total

Enter the result of adding the amounts from section 21, lines a and b, column 1. Enter this result on line 21, column 1 of Schedule RF-2A.

Column 2 Federal Share

Enter the result of adding the amounts from section 21, lines a and b, column 2. Enter this result on line 21, column 2 of Schedule RF-2A.

Column 3 State Share

Enter the amount from section 21, line a, column 3. Enter this amount on line 21, column 3 of Schedule RF-2A.

Column 4 Local Share

Enter the result of adding the amounts from section 21, lines a and b, column 4. Enter this result on line 21, column 4 of Schedule RF-2A.

Line 22 Foster Care Administration

Line 22a IV-E Foster Care Administration Costs

Column 1 Total

Enter the amount from Schedule D-2, section 1-A, line 9, column 6.

Column 2 Federal Share

Enter the amount from Schedule D-2, section 1-A, line 9, column 7.

Column 3 State Share

Enter the amount from Schedule D-2, section 1-A, line 9, column 9.

Column 4 Local Share

Leave blank

Line 22b IV-E Preventive Administration Costs

Column 1 Total

Enter the amount from Schedule D-2, section 1-A, line 7, column 6.

Column 2 Federal Share

Enter the amount from Schedule D-2, section 1-A, line 7, column 7.

Column 3 State Share

Enter the amount from Schedule D-2, section 1-A, line 7, column 9.

Column 4 Local Share

Enter the amount from Schedule D-2, section 1-A, line 7, column 10.

Line 22c Non IV-E Foster Care Administration

Column 1 Total

Enter the amount from Schedule D-2, section 1-A, line 11, column 6.

Column 2 Federal Share

Leave blank.

Column 3 State Share

Enter the amount from Schedule D-2, section 1-A, line 11, column 9.

Column 4 Local Share

Leave blank

Line 22d IV-E Foster Care A-87 Costs

Column 1 Total

Enter the amount from Schedule D-2, section 2, line 7, column 6.

Column 2 Federal Share

Enter the amount from Schedule D-2, section 2, line 7, column 7.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-2, section 2, line 7, column 8.

Line 22e Preventive A-87 Costs

Column 1 Total

Enter the amount from Schedule D-2, section 2, line 5, column 6.

Column 2 Federal Share

Enter the amount from Schedule D-2, section 2, line 5, column 7.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-2, section 2, line 5, column 8.

Line 22f Total Foster Care Administration Costs

Column 1 Total

Enter the result of adding the amounts from section 22, lines a through e, column 1. Enter this result on line 22, column 1 of Schedule RF-2A.

Column 2 Federal Share

Enter the result of adding the amounts from section 22, lines a, b, d and e, column 2. Enter this result on line 22, column 2 of Schedule RF-2A.

Column 3 State Share

Enter the result of adding the amounts from section 22, lines a through c, column 3. Enter this result on line 22, column 3 of Schedule RF-2A.

Column 4 Local Share

Enter the result of adding the amounts from section 22, lines b, d, and e, column 4. Enter this result on line 22, column 4 of Schedule RF-2A.

Line 23 IV-E Adoption Administration

Line 23a IV-E Adoption Administration Costs

Column 1 Total

Enter the amount from Schedule D-2, section 1-A, line 10, column 6.

Column 2 Federal Share

Enter the amount from Schedule D-2, section 1-A, line 10, column 7.

Column 3 State Share

Enter the amount from Schedule D-2, section 1-A, line 10, column 9.

Column 4 Local Share

Enter the amount from Schedule D-2, section 1-A, line 10, column 10.

Line 23b IV-E Adoption A-87 Costs

Column 1 Total

Enter amount from Schedule D-2, section 2, line 8, column 6.

Column 2 Federal Share

Enter amount from Schedule D-2, section 2, line 8, column 7.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-2, section 2, line 8, column 8.

Line 23c Total IV-E Adoption Administration Costs

Column 1 Total

Enter the result of adding the amounts from section 23, lines a and b, column 1. Enter this result on line 23, column 1 of Schedule RF-2A.

Column 2 Federal Share

Enter the result of adding the amounts from section 23, lines a and b, column 2. Enter this result on line 23, column 2 of Schedule RF-2A.

Column 3 State Share

Enter the amount from section 23, line a, column 3. Enter this amount on line 23, column 3 of Schedule RF-2A.

Column 4 Local Share

Enter the result of adding the amounts from section 23, lines a and b, column 4. Enter this result on line 23, column 4 of Schedule RF-2A.

Line 24 Kinship Guardianship Administration

Line 24a IV-E Kinship Guardianship Administration Costs

Column 1 Total

Enter the amount from Schedule D-2, section 1A, line 11, column 6.

Column 2 Federal Share

Enter the amount from Schedule D-2, section 1A, line 11, column 7.

Column 3 State Share

Enter the amount from Schedule D-2, section 1A, line 11, column 9.

Column 4 Local Share

Leave blank.

Line 24b Non-IV-E Kinship Guardianship Administration Costs

Column 1 Total

Enter amount from Schedule D-2, section 1A, line 13, column 6.

Column 2 Federal Share

Leave blank.

Column 3 State Share

Enter amount from Schedule D-2, section 1A, line 13, column 9.

Column 4 Local Share

Leave blank.

Line 24c IV-E Kinship Guardianship A-87 Costs

Column 1 Total

Enter amount from Schedule D-2, section 2, line 9, column 6.

Column 2 Federal Share

Enter amount from Schedule D-2, section 2, line 9, column 7.

Column 3 State Share

Leave blank.

Column 4 Local Share

Enter the amount from Schedule D-2, section 2, line 9, column 8.

Line 24d Total Kinship Guardianship Administration Costs

Column 1 Total

Enter the result of adding the amounts from section 24, lines a through c, column 1. Enter this result on line 24, column 1 of Schedule RF-2A.

Column 2 Federal Share

Enter the result of adding the amounts from section 24, lines a and c, column 2. Enter this result on line 24, column 2 of Schedule RF-2A.

Column 3 State Share

Enter the result of adding the amounts from section 24, lines a and b, column 3. Enter this result on line 24, column 3 of Schedule RF-2A.

Column 4 Local Share

Enter the amount from section 24, line c, column 4. Enter this amount on line 24, column 4 of Schedule RF-2A.

Line 25 Grand Total (Lines 1-24)

Column 1 Total

Enter the result of adding the Total amounts from sections 1 through 24, column 1. Enter this result on line 25, column 1 of Schedule RF-2A.

Column 2 Federal Share

Enter the result of adding the Total amounts from sections 1 through 10 and 15 through 24, column 2. Enter this result on line 25, column 2 of Schedule RF-2A.

Column 3 State Share

Enter the result of adding the Total amounts from sections 1 through 11, 14 through 17, and 19 through 24, column 3. Enter this result on line 25, column 3 of Schedule RF-2A.

Column 4 Local Share

Enter the result of adding the Total amounts from sections 1 through 12, 14 through 17, and 21 through 24, column 4. Enter this result on line 25, column 4 of Schedule RF-2A.

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RF2A WORKSHEET
ADMINISTRATIVE COSTS CLAIM SUMMARY

DISTRICT	MONTH

ADMINISTRATION EXPENDITURES	TOTAL (1)	FEDERAL SHARE (2)	STATE SHARE (3)	LOCAL SHARE (4)
1. PUBLIC ASSISTANCE				
a. Intake/Case Maintenance (I/CM)				
b. Fraud & Abuse Administration-Fed. Assist.				
c. Fraud & Abuse Administration-Non Fed Assist.				
d. I/CM A-87 Costs				
e. Fraud & Abuse A-87 Costs Fed Assist.				
f. Fraud & Abuse A-87 Costs Non-Fed Assist.				
g. Total Public Assistance Administration				
2. MEDICAL ASSISTANCE ADMINISTRATION				
a. MA Eligibility Determ./Auth./Payments				
b. MA Fraud & Abuse Administration				
c. MA Policy/Planning				
d. A-87 for MA Elig./Auth./Payments				
e. A-87 for MA Fraud & Abuse				
f. A-87 for MA Policy/Planning/WMS				
g. Total Medical Assistance Administration				
3. STATE CHILDREN'S HEALTH INSURANCE PLUS (SCHIP)				
a. SCHIP Administration				
b. SCHIP A-87 Costs				
c. Total State Children's Health Insurance Plus				
4. WORKING DISABLED BUY-IN PROGRAM				
a. Working Disabled Buy-In Program Administration				
b. A-87 Costs for Working Disabled Buy-In Progam				
c. Total Working Disabled Buy-In Program Administration				
5. CHILD SUPPORT				
a. Administration Costs				
b. A-87 Costs				
c. Total Child Support Administration				
6. TANF EMPLOYMENT ADMINISTRATION				
a. TANF Employment Program Costs				
b. TANF Employment Administration Costs				
c. TANF Employment A-87 Costs				
d. Total TANF Employment Administration				
7. TOTAL USDA FOOD STAMP ADMINISTRATION (Excluding Employment and Training)				
a. Administration				
b. A-87 Costs				
c. Total USDA Food Stamp Administration				
8. FOOD STAMP EMPLOYMENT & TRAINING				
a. Employment & Training Admin. - 100 %				
b. Employment & Training Admin. - 50 %				
c. Participant Reimbursement				
d. Dependent Care				
e. E & T Training - 100 %				
f. E & T Training - 50 %				
g. E & T Admin. A-87 Costs - 100 %				
h. E & T Admin. A-87 Costs - 50 %				
i. E & T Training A-87 Costs -100 %				
j. E & T Training A-87 Costs -50 %				
k. Total Food Stamp Employment & Training				
9. USDA FOOD STAMP FRAUD & ABUSE				
a. USDA Fraud and Abuse Administration				
b. USDA Fraud and Abuse A-87 Costs				
c. Total USDA Fraud and Abuse Administration				
10. TRAINING CAP				
a. MA Training for Elig./Auth./Payments				
b. MA Training for Policy/Planning				
c. MA A-87 for Training Elig./Auth./Payments				
d. MA A-87 for Training Policy/Planning				
e. Child Support Training				
f. Child Support A-87 Costs for Training				
g. TANF/EAF/Employment Training Administration				
h. TANF/EAF/Employment Training A-87 Costs				
i. Title IV-E Foster Care Program Training				
j. Title IV-E Foster Care Training Administration				
k. Title IV-E Adoption Program Training				
l. Title IV-E Adoption Training Administration				
m. Title IV-E Kinship Guardianship Program Training				
n. Title IV-E Kinship Guardianship Training Administration				
o. Non-Federal Training Administration				
p. Non-Federal A-87 Costs				
q. USDA Food Stamp Training				
r. USDA Food Stamp A-87 Training Costs				
s. USDA Fraud and Abuse Training				
t. USDA Fraud and Abuse Training A-87 Costs				
u. Total Training Cap				
11. FNP EMPLOYMENT PROGRAM				
a. FNP Employment Program Administration				
b. FNP Employment Program A-87				
c. Total FNP Employment Program Costs				
12. NR ADMIN. AND FNP/NR A-87				
a. NR Services Administration				
b. FNP/NR Services A-87				
c. NR Training				
d. NR Training A-87				
e. Total NR Administration & NR/FNP A-87				

13. CHILD CARE BLOCK GRANT ADMINISTRATION a. Administration				
b. Child Care Block Grant A-87				
c. Child Care Training				
d. Child Care Training A-87				
e. Child Care Fraud and Abuse Administration				
f. Child Care Fraud and Abuse A-87 Costs				
g. Total Child Care Block Grant Administration				
14. FAMILY TYPE HOMES FOR ADULTS ADMIN. a. Family Type Homes for Adults Admin.				
b. Family Type Homes for Adults A-87				
c. Total Family Type Homes for Adults Costs				
15. EAF CHILD PREVENTIVE AND PROTECTIVE				
16. EAF FOSTER CARE a. EAF Foster Care Administration				
b. EAF Foster Care A-87 Costs				
c. Total EAF Foster Care				
17. EAF (ALL OTHER) a. EAF Services Administration				
b. EAF A-87 Costs				
c. Total EAF Services All Other				
18. TITLE XX REGULAR SERVICES a. Title XX Administration				
b. Title XX Training Administration				
c. A-87 for Title XX				
d. A-87 for Title XX Training				
e. Total Title XX Regular Services				
19. TITLE XX CHILD WELFARE SERVICES				
20. TITLE XX SERVICES UNDER 200% a. Title XX Child Welfare Services under 200% Poverty Administration				
b. Title XX Domestic Violence under 200% Poverty Administration				
c. Title XX Services under 200% A-87 Costs				
d. Total Title XX Services under 200% Poverty				
21. TITLE IV-E PROTECTIVE ADMINISTRATION COSTS a. Protective Administration				
b. Protective A-87				
c. Total Title IV-E Protective				
22. FOSTER CARE ADMINISTRATION a. IV-E Foster Care Administration Costs				
b. IV-E Preventive Administration Costs				
c. Non-IV-E Foster Care Administration Costs				
d. IV-E Foster Care A-87 Costs				
e. IV-E Preventive A-87 Costs				
f. Total Foster Care Administration Costs				
23. IV-E ADOPTION ADMINISTRATION a. IV-E Adoption Administration Costs				
b. IV-E Adoption A-87 Costs				
c. Total Adoption Administration Costs				
24. KINSHIP GUARDIANSHIP ADMINISTRATION a. IV-E Kinship Guardianship Administration Costs				
b. Non-IV-E Kinship Guardianship Administration Costs				
c. IV-E Kinship Guardianship A-87 Costs				
d. Total Kinship Guardianship Administration Costs				
25. GRAND TOTAL (LINES 1 THROUGH 24)				

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MONTHLY STATEMENT OF ADMINISTRATIVE EXPENDITURES
FEDERAL AND STATE AID (RF-2A)

DISTRICT	MONTH

ADMINISTRATIVE EXPENDITURES	TOTAL (1)	FEDERAL SHARE (2)	STATE SHARE (3)	LOCAL SHARE (4)
1. Public Assistance Administration				
2. MA Administration				
3. State Children's Health Insurance Plus				
4. Working Disabled Buy-In Program				
5. Child Support Administration				
6. TANF Employment Administration				
7. USDA Food Stamp Administration				
8. Food Stamp Employment & Training				
9. USDA Food Stamp Fraud & Abuse				
10. Training Cap				
11. FNP Employment Program				
12. NR Admin and FNP/NR A-87				
13. Child Care Block Grant Administration				
14. Family Type Homes for Adults Admin.				
15. EAF Child Preventive and Protective				
16. EAF Foster Care				
17. EAF Services (All Other)				
18. Tiltle XX Regular Services				
19. Title XX Child Welfare Services				
20. Title XX Services under 200%				
21. IV-E Protective Administration				
22. IV-E Foster Care Administration				
23. IV-E Adoption Administration				
24. IV-E Kinship Guardianship Admin.				
25. Grand Total (Lines 1-24)				

CERTIFICATE 0F ADMINISTRATIVE OFFICER

The undersigned of the (County or City) of _____ certifies that the expenditures (and value of goods and services supplied) for public assistance and care as shown above and in the supporting schedules which are a part hereof are just, true and correct and have been authorized by them that the grantees to whom or in whose behalf the expenditures for public assistance and care shown above and in the schedules which are a part hereof were made, have been investigated and found in need of the assistance or care provided and that such expenditures were made under the provisions of the Social Services Law and the rules and regulations of the State Department of Family Assistance; that the expenditures (and value of goods and services supplied) for welfare administration as shown above and in Schedule D, which is a part hereof, were necessary and required in the administration of public assistance and care pursuant to the Social Services Law and rules and regulations of the State Department of Family Assistance and that the amounts shown are correct and approved; that the above amounts and those detailed in the supporting schedules are a just, true and correct statement of the Federal and State shares of expenditures for public assistance and care and administration thereof made during the month of _____ 20_____ and that no part of such expenditures have been claimed previously, except as stated herein.

SIGNATURE _____ TITLE _____ DATE SIGNED _____

CERTIFICATE 0F FISCAL OFFICER

The undersigned of (County or City) of _____ certifies that they have made expenditures for public assistance and care and administration thereof in the amounts shown above and in the supporting schedules which are a part hereof; that such expenditures were made on the authority of the administration official whose certificate appears herein (or, in the case of public institutional care when provided by a social services official independent of the administrative official whose signature appears herein, by the authority of such other official); that the amounts stated above as Federal and State shares of expenditures are actually due and owing from the State of New York; that these amounts represent the claim of this county or city for the month of _____ 20_____; that the amounts stated herein are just, true and correct; that no part thereof has been paid; that such amounts are actually due and owing.

SIGNATURE _____ TITLE _____ DATE SIGNED _____

Chapter 20: Step-Down Allocation Procedure

Introduction *20-2*

Steps Necessary For Using The Step-Down Procedures *20-2*

Forms And Procedures For Applying The Step-Down Methodology *20-3*

INTRODUCTION

A Step-Down Allocation Procedure is a method of allocating overhead costs to benefiting functional categories (e.g., I/CM, General Services, Food Stamps, etc.) on the basis of detailed workload measures instead of on the staff count distributions that are part of the overhead distribution procedure for Schedule D "DSS Administrative Expenses Allocation and Distribution By Function and Program"(LDSS-2347).

This chapter will outline the basic concepts, procedures and forms needed for allocating support unit costs to the Schedule D functions on the basis of a Step-Down Procedures. For the purposes of this chapter, support units are defined as units providing a single function or services to the agency. Thus, a legal unit, a computer support unit, or a general accounting unit would all fit this definition. However, an "Administrative Services" division that included two or more of these units would not fit this definition. Instead the individual units of the Administrative Services division would have to be handled separately for the Step-Down Procedure.

Utilization of the Step-Down Procedure to distribute specific support unit costs is required in those circumstances where:

- The support unit has annual expenditures of more than $1 million and thus is large enough to warrant a separate allocation procedure, **and**
- Distributing the costs of the organizational unit by using staff ratios would not result in a distribution of costs that accurately reflects the actual efforts of the unit devoted to each function.

Note that the Step-Down Procedure may only be used with prior Federal Division of Cost Allocation (DCA) approval.

To obtain such approval, the local agency must submit its detailed proposal to the New York State Office of Temporary and Disability Assistance (OTDA), Office of Budget, Finance and Data Management, Bureau of Financial Services (BFS), 40 North Pearl Street, 14th Floor, Section C, Albany, New York, 12243. BFS will assist the local district in determining the applicability of the Step-Down Procedure and the appropriate workload measures to be used before submission to DCA for their review and approval. As of this writing, only the Westchester County Department of Social Services has such approval.

A listing of suggested bases for cost distribution is provided at the end of this chapter.

STEPS NECESSARY FOR USING THE STEP-DOWN PROCEDURES

Use of the Step-Down Procedure involves the application of six (6) steps as follows:

1. Identification of the appropriate support unit for the use of the Step-Down Procedure based upon:
   - Unit size (as noted above)
   - Unusual work distribution for which a staff count distribution is not appropriate or accurate
2. Analysis of the work content of the unit including:
   - Type of work performed and variability of the work
   - Workload measures applicable for allocating expenditures of the unit
3. Preparing and submitting the step-down proposal for OTDA's and DCA's review and approval. Once such approval has been received then the following steps can be completed. A fiscal impact

statement showing the effect the step-down procedure will have on federal, state, and local shares must be a part of the proposal.

4. Installing procedures for the separate identification of salary costs of the unit by separate coding of personnel expenditures of the unit.
5. Implementing a statistical data collection mechanism for measuring workload by function. A listing of suggested bases for cost distribution is provided at the end of this chapter. Examples of potential workload measures include:
   - Weighted time factors
   - Random Moment Observation Study statistics
   - Specialized counts of workload measures
6. Development of procedures to continue the use of the cost coding and statistics needed for stepping down these costs.

FORMS AND PROCEDURES FOR APPLYING THE STEP-DOWN METHODOLOGY

This section presents a basic format and sample form for stepping down costs by functions. This sample form, which must be completed on a monthly basis and kept on file as part of the work papers, is used in conjunction with lines 2 "Salaries Allocated By Step-Down Procedures" and 7 "Number of Staff Allocated By Step-Down Procedures" of the Schedule D. A separate form must be completed for each organizational unit subject to the Step-Down Procedure. The results obtained for all units must be summarized before being transferred to the Schedule D.

Procedures For Completing The Sample Form

Line 1 Salary of Staff Assigned to Unit

Enter on this line the total support unit's salary costs.

Line 2 Number of Staff Assigned to Unit

Enter on this line the total number of the support unit's staff (staff assignments must be consistent with the salary assignments).

Line 3 Count of Work Measure by Function

Enter on this line the counts or other statistical measures of workload.

Line 4 Percent Work Measure Function

Convert the counts to percentages of effort by dividing the counts in each column of line 3 by the total count in column1 of line 3. Carry the results to two decimal places (XX.XX).

Line 5 Support Staff Salary Expenditures Distributed

Multiply the line 4 percentages by the support unit salary costs reported on line 1, column T and enter the results in the appropriate column of line 5.

Line 6 Support Staff Costs Distributed

Multiply the line 4 percentages by the support unit staff count reported in line 2, column T and enter the results in the appropriate column of line 6.

If more than one form has been completed the costs and staff counts must be summarized into single amounts before being carried to the Schedule D. Transfer the stepped-down costs from line 5 and the stepped-down staff counts from line 6 of this form to Schedule D, lines 2 and 7, respectively, for inclusion in the overall cost allocation methodology.

Note: It is possible to have support unit costs allocated to overhead functions (i.e., the accounting unit makes payments for a agency operated child care center, an F30 function). In this case, the accounting costs derived from the application of the Step-Down Procedure will be distributed to F30 and F20 functions. The F20 portion will be distributed to Schedule D derived functions on the basis of the staff counts, as part of the overall Schedule D process procedures.

The result of applying the procedure outlined above will be a more accurate and precise allocation of support unit costs to major functional areas. However, the use of the Step-Down Procedure requires extra effort to properly code salary costs by support unit, as well as, an on going statistical effort. Therefore, the procedure is most useful for cost allocation purposes when the support unit is relatively large ***and*** when the distribution of costs using the workload measure is significantly different than the staff counts distribution method embodied in the Schedule D procedures.

Suggested Bases For Cost Distribution	
Type of Service	**Suggested Bases for Distribution**
Accounting	Total dollar volume or number of transactions processed
Auditing	Direct audit hours
Budgeting	Direct hours of identifiable services of employees of budget office
Data Processing	Machine hours
Disbursing Services	Number of checks or warrants issued
Legal Services	Direct hours
Mail and Messenger Services	Number of documents handled or employees served
Motor Pool Costs including automobile management	Miles driven and/or days used
Office Machine and Equipment	Direct hours
Office Space	Square feet of space occupied
Organization and Management Services	Direct hours
Payroll Services	Number of employees
Personnel Administration	Number of employees or salaries and wages
Printing and Reproduction Services	Direct hours, job basis, pages printed, etc.
Local Telephone Services	Number of telephones
Health Services	Number of employee

Support Unit:	Step-Down Allocation Form	State of New York			
Work Measure:		Office of Temporary and Disability Assistance			
		Month		District	

Allocation Procedures	Total	I/CM	General Services	Employ	Medical Assistance Elig/ Payments	Medical Assistance Policy/ Admin	Training	Food Stamps	Child Support	Fraud & Abuse	Welfare Mgmt.	Other Reimb. Programs	DSS Admin	Non-Admin Program	Overall Overhead
		F1	F2	F3	F4	F5	F6	F7	F8	F10	F16	F17	F20	F30	F40
	T	1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Salary of Staff Assigned to Unit															
2. Number of Staff Assigned to Unit															
3. Count of Work Load Measure by Function															
4. Percentage of Workload Function	100%														
5.Support Staff Salary Expenditures Distributed															
6.Support Staff Costs Distributed															

Chapter 21: Department Regulations

Department Regulations

The Office of Temporary and Disability Assistance has placed the provisions of Book 18 of the New York State Codes, Rules and Regulations Title 18 Department of Social Services (18 NYCRR) on the Office's intranet website. These regulations can be accessed through:

http://www.dos.state.ny.us/info/nycrr.html.

Those regulations that are the responsibility of the New York State Department of Health can be accessed through DOH's website at:

http://www.nyhealth.gov/regulations

Chapter 22: I/CM-Random Moment Study Procedures

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OVERVIEW

The Intake/Case Maintenance Random Moment Study (I/CM-RMS) is an efficient means of allocating multi-program activity administrative costs. The process is more accurate than a simple case count method when distributing costs to benefiting programs for the eligibility determination and re-determination functions. In addition, the study identifies the case management activity to be counted as program cost rather than administrative as allowed under the federal program Temporary Assistance to Needy Families (TANF) regulations.

Purpose

This study is conducted to determine the proper allocation of administrative costs within the Intake/Case Maintenance function (F1) in three separate ways. First, the study measures the percentage of eligibility worker time to be allocated to federally and non-federally funded Temporary Assistance programs - such as Family Assistance (FA) or Safety Net Assistance (SNA). Secondly, the study measures the percentage of activities to be shared among mutually benefiting (or solely benefiting) programs - such as the Food Stamp Program or Medicaid. Finally, the study captures the amount of activity previously considered as administrative which can now be considered exempt from administrative cost caps and/or counted as a program cost.

Description

The I/CM-RMS is conducted by taking telephone surveys of randomly selected Eligibility Examiners with caseloads, at fixed six-minute intervals during every workday, each quarter. When the study is conducted in accordance with valid statistical requirements, the sample observations will identify the portion of the F1 (Intake/Case Maintenance) function cost chargeable to all Temporary Assistance programs - especially Family Assistance (FA) and Safety Net Assistance (SNA), as well as Child Care (F2), Food Stamps (F7) and Medicaid (F4).

The I/CM-RMS is divided into two separate samples. The first sample is the New York City Job Centers.

The second sample is comprised of the six largest upstate districts:

- Erie
- Monroe
- Onondaga
- Westchester
- Suffolk
- Nassau

The results of that I/CM-RMS are then applied to all upstate districts.

In each sample or study, the I/CM-RMS will be conducted either during a randomly selected consecutive day period each month or during all working days during the month, based on administrative consideration. The minimum number of days each month will be five, and the same selection approach will be used each month and for the same quarter. If a period other than a full month is utilized, the days are selected randomly from the total number of working days in the month. The results are aggregated for federal claiming purposes on a quarterly basis. The State maintains a database of Eligibility Examiners eligible for the I/CM-RMS, and from this universe selects the sample. Depending on the number of working days per

quarter, between approximately 3,600 and 4,100 observations are taken each calendar quarter. The New York City I/CM-RMS includes approximately 1,700 eligibility specialists (ES III's). Approximately 650 Eligibility Examiners will be included upstate. Sixty telephone observations are taken between the six core hours of 9:00am to 12:00pm, and 1:00pm to 4:00pm.

Given the above, in the upstate I/CM-RMS the universe is approximately 14,040,000 moments per quarter (650 workers x 6 hours x 60 minutes x 60 days). The sample size will be at least 3,600 observations per quarter. Based on this, a target confidence level of 95% with a precision of at least ±2.5% is achieved.

Concerning the New York City I/CM-RMS, the universe is approximately 36,720,000 moments per quarter (1,700 workers x 6 hours x 60 minutes x 60 days). The sample size will be at least 3,600 observations per quarter. Based on this, a target confidence level of 95% with a precision of at least ±2.5% is achieved.

NEW YORK CITY'S JOB CENTERS

Introduction

In an effort to streamline administrative functions and enhance the quality of services delivered to its clients, NYC Human Resources Administration (HRA) has transformed their income support centers into comprehensive Job Centers. All programs, including PRIDE, POISED and Residential Treatment Service, are located in each job center. These job centers also address the needs of refugees, veterans and seniors.

The staff at the job centers assess client needs and provide screening to determine if the client requires Medical Assistance, Food Stamps, Employment Services or Temporary Assistance. The client's housing situation is evaluated and assistance is provided to forestall eviction, resolve client-landlord disputes or to maintain housing. Clients may be given assistance in securing day care if needed. Employment and temporary assistance as well as administrative requests such as replacement of benefits and Common Benefit Identification Card (CBIC) along with assistance in forestalling utility shut-off, rent issues or household composition are performed at the job center.

To accomplish this objective of streamlining and providing better services to clients, the new job centers have combined some functions previously handled by different units under the old structure. The Financial Planning (or Application and Assessment) Unit, the Employment Planning (Referral & Tracking) Unit, the Employment Services Unit, the Case Management Unit and the Service Unit have all been combined into the Case Establishment Unit and the Case Management Unit. This allows a more unified approach to move clients towards self-sufficiency.

To accomplish the objectives of welfare reform, most casework related titles have been converted to Job Opportunity Specialist (JOS) titles. Each caseworker with a JOS title can perform all the functions that were previously performed by the five units mentioned above, including eligibility and employment.

The adoption of the job center approach impacted the cost allocation methodology used to claim costs associated with the job centers. The Intake/Case Maintenance Random Moment Survey (I/CM-RMS) was adjusted accordingly to maintain an accurate and fair account of the responsibilities of the JOS workers and the work associated with the various Income Support and Employment Programs, such as TANF and Safety Net.

Current Job Center Approach

The job centers provide comprehensive employment and temporary assistance to the clients. The job centers are staffed by JOS workers trained in both eligibility and employment programs. The JOS workers, as well as other temporary assistance and employment staff are assigned to the job centers. The centers have been reorganized to provide a more seamless approach to case management.

Under the current job center approach, a client, in most instances, is first seen by the Reception/Disbursement and Collection Unit. This unit determines if the client is known to the Welfare Management System (WMS). In some centers the Customer Service Unit may screen the client and handle routine paperwork. Clients active on Temporary Assistance (TA) are sent to their JOS worker. If the individual is new to WMS, the Reception Unit determines the client's needs. If the applicant needs only Medical Assistance (MA) or Food Stamps (FS), s/he is directed to an MA-only or FS-only worker for assistance.

Once a determination is made that the applicant is applying for Temporary Assistance s/he is sent to the Case Establishment Unit for an eligibility determination and service needs assessment.

The applicant completes the application and presents the required documentation. The case is registered in WMS and a clearance is performed. The applicant is finger-imaged and verification is made that the client is not sanctioned or ineligible for services. Applicants determined ineligible may request a Fair Hearing. Applicants are required, if able, to comply with employment requirements during the application period. If an applicant raises a barrier to participation, that barrier is assessed. Applicants who say they have medical conditions that prevent them from working are sent to the agency medical contractor. Those that say they have substance abuse issues are sent to a CASAC (Credentialed Alcoholism & Substance Abuse Counselor) for review. If substance abuse is deemed to be a problem, the client is referred to a treatment program and, depending on the severity of the problem, may be exempt from work requirements. The client is registered on the Substance Abuse Tracking and Reporting System (STARS). Participation in all program activities is tracked through electronic processes. If the applicant complies with all requirements and is financially eligible, the case is accepted and a WMS budget is created.

The client may be issued emergency benefits such as expedited Food Stamp benefits, emergency utility payment, rent arrears payment or other emergency needs grants.

If the client is homeless, efforts will be made to secure living quarters. If housing is the only assistance required by the client s/he is sent to the Homeless Diversion Unit where referral may be made to a NYC shelter, and/or assistance given to find permanent housing.

In the Case Management Unit the JOS worker provides case management services that include assessing the client's employability, assessing the client for participation in work activities and assigning the individuals to appropriate activities. If the determination is made that the client requires childcare, a choice of two or more day care providers is given to the client. Assistance is provided in selecting a day care provider and payment is made directly to the provider if needed.

The JOS worker enters the client information into the appropriate systems and the client is referred to an employment vendor.

At re-certification the participant's progress is reviewed to determine if the barriers continue to exist preventing the participant from becoming self-sufficient. If barriers do exist the participant will be reevaluated for employability and, if deemed unemployable will be marked exempt in NYCWAY. If deemed employ-

able, the participant's work activity will be reassessed and efforts to remove the barriers to self-sufficiency will be made. Participants that have progressed to self-sufficiency will be evaluated for transitional benefits.

Units Within The Job Centers

Typical job centers consist of both Administrative Units (AU) and Client Contact Units (CCU). The AU provides supervision, training and support for the CCU. The CCU provides a variety of services to the client. These services are determined and managed by a single JOS worker, thereby providing comprehensive and coherent service plans for the clients.

The costs of the job center will be allocated based upon the I/CM-RMS. This survey is performed quarterly using a statistically valid sample of workers with direct client contact. The results of the I/CM-RMS are applied to the CCU, AU and overhead costs associated with the job center. All staff with a client contact will be coded F-1. The I/CM-RMS percentages will be applied to this staff, as well as to administrative staff and other costs resulting in an allocation of costs between the F-1, F-2, F-3, F-4 and F-7 claiming functions.

Administrative Units (AU)

There will be five administrative units in each job center. These units do not have direct client contact and function as support for those units with direct client contact. Unless otherwise noted these units will be coded F-1 (Intake/Case Maintenance).

1. Administration. This unit is comprised of the job center Director and Deputy Director(s) and their direct support staff. This unit is responsible for the day-to-day operation of the center.
2. Control/Data Entry. This unit consists of data entry operators, quality control staff and staff trained to process case closings. WMS will continue to be used as the system of record. These systems are used to verify eligibility, calculate budgets and authorize assistance. The WMS system also tracks recoupments owed by the clients in circumstances where the client was overpaid. WMS also produces a variety of reports including the TAD (Turn Around Document) for eligibility, authorizations, and a listing of cases to be closed. The WMS reports are distributed to staff and administration to assist in the management of the job centers. The quality control staff is responsible for data entry of the case closing actions due to ineligibility. These WMS functions will continue under the new jobs center organization. The data entry operators will be coded F-16 (WMS) and the balance of the unit will be coded F-20.
3. Stock Room/Central File. This unit will be responsible for maintaining the paper files, distributing office supplies and mail.
4. Notice of Intent (NOI). This unit is responsible for producing and mailing notices of intent to close cases (TA, MA and FS). The closing may be the result of a sanction, or information received at recertification. This unit is not responsible for notifying the client of overpayments or changes to their grant amounts.
5. Training. Each job center has staff that will be responsible for coordinating staff development. This staff will also be responsible for training new staff in the job center as well as retraining staff on changes to policies and procedures. Staff assigned to this function will be claimed as 100% F-6 (Training) and their costs allocated on the Schedule D-6 per current cost allocation instructions.

Client Contact Units (CCU)

There are up to six client contact units in each job center. These units will provide eligibility, ongoing assistance, one time only assistance, food stamp benefits, employment, medical assistance, and housing services to clients. (Note: If a client requires only food stamps or medical assistance, after initial eligibility determination, their records are forwarded to a FS-only or MA-only center).

1. Reception, Disbursement and Collection. This is the first point of contact when a client enters a job center. The receptionist will screen and send the client to the appropriate unit. This may include routing the client to staff who can provide emergency assistance, one time only assistance as well as FS and MA benefits. Staff in this unit will be included in the I/CM-RMS. Their costs will be allocated based on the I/CM-RMS.
2. Case Establishment Unit. This unit has primary responsibility for establishing the case. The workers in this unit screen applicants and determine eligibility as well as whether there is an immediate need for cash or food stamps. The clients are then interviewed and a plan of assistance formulated. This plan may include job training, childcare, medical assistance, food stamps, job placement and other activities that increase and enhance the clients move toward self-sufficiency. In some locations the Case Establishment Unit is combined with the Case Management Unit. Staff in this unit will be included in the I/CM-RMS. Their costs will be allocated based upon the I/CM-RMS.
3. Case Management Unit. The case managers maintain the case and continue to work with the clients to ensure that they are adequately housed, receiving appropriate services and are actively participating in training, work related activities or trying to secure employment. Staff in this unit will be included in the I/CM-RMS. Their costs will be allocated based upon the I/CM-RMS.
4. Customer Service. Eventually in all locations the Customer Service Unit will handle administrative requests. This includes utility shut off, budget review, re-budgeting, CBIC/photo cards, temporary Medicaid cards, check replacement, restaurant allowances, change in address, income or household composition carfare for clients, food vouchers and requests for case closings. (CBIC cards are combined TA/FS/MA cards that allow clients to access their benefits). Staff in this unit will be included in the I/CM-RMS. Their costs will be allocated based on the I/CM-RMS.
5. Fair Hearing & Conciliation. This unit meets with clients in an attempt to resolve disputes between the agency and client. When resolution cannot be achieved this unit prepares the documentation, case files, etc. for Fair Hearings. This staff will represent the agency at Fair Hearings. Staff in this unit will be included in the I/CM-RMS. Their costs will be allocated based upon the I/CM-RMS.
6. Homeless Diversion. This unit processes applications for housing assistance only. The Case Establishment Unit maintains the responsibility of determining eligibility for assistance. If an applicant is eligible for ongoing assistance, upon acceptance, the case is sent to the Case Management Unit. The Diversion unit assists clients in resolving landlord-client disputes and assist in finding affordable housing for clients. Ongoing housing assistance-only cases will be maintained by this unit. Staff in this unit will be included in the I/CM-RMS. Their costs will be allocated based upon the I/CM-RMS.

PROJECTED STATISTICAL VALIDITY

Using the formula

$$\frac{\pm 1.96\sqrt{(p)(q)}}{\sqrt{n}}$$

where:

p = FA program related activity expected rate of occurrence

q = 1-p (SNA program related activity)

n = usable observations count [estimated at 50% of total observations attempted]

then,

$$\frac{\pm 1.96\sqrt{(0.6)(0.4)}}{\sqrt{1,600}}$$

If p=0.6

= ±2.4005 should represent the absolute lowest level of precision from any likely results.

INTAKE/CASE MAINTENANCE RANDOM MOMENT STUDY

The Intake/Case Maintenance - Random Moment Study (I/CM-RMS) process is designed to enable the Bureau of Financial Services (BFS) to allocate administrative costs within the Intake/Case Maintenance function (F1) to the appropriate assistance programs. This process is designed to implement the existing method of allocating Intake/Case Maintenance eligibility related administrative costs, by updating the terms and definitions to conform with both the federal PRWORA of 1996 and New York State's Welfare Reform legislation of 1997.

I/CM-RMS Process Specifics

The telephone I/CM-RMS process was implemented for New York City beginning January 2, 1992, and in the Upstate districts beginning April 1, 1992. I/CM-RMS allocation percentages determined from a quarter's observations are used for quarterly claiming in the subsequent quarter.

The I/CM-RMS telephone process uses Department of Family Assistance (DFA) - Office of Temporary and Disability Assistance (OTDA) staff to collect data. Currently, OTDA staff from Bureau of Financial Services (BFS) maintains this I/CM-RMS operation. Two separate studies are conducted simultaneously, one includes New York City staff with results applied to NYC costs, and the other includes Upstate staff from the six largest Upstate districts with results applied to the 57 Upstate district's costs.

Database System

The I/CM-RMS process is supported by a multi-user computer system that provides random sample selection, telephone dialing features, maintenance of worker rosters, and automated data collection and retrieval. The Visual Basic.NET program utilizes a Microsoft SQL Server Database to store data and print data management reports. The data provides information on the I/CM-RMS workers conducting the survey, eligibility workers subject to sample selection, and the completed and incomplete observations. Eligibility worker information includes the identification of the name, office location, caseload assignment, telephone number and supervisor information. I/CM-RMS worker information includes security access and worker roster responsibilities. The sample data includes the sample date, time, sampled worker, and completed sample results. If for any reason the electronic system is inoperable, a paper form will be used in the interim to complete the sample information.

State I/CM-RMS Coordinator

State staff will obtain and maintain the database of eligibility workers to be included in the I/CM-RMS, from the local districts and centers. From this universe, a sample of workers will be selected to participate. The I/CM-RMS data collection utilizes a group of online screens listing sample information, option buttons and textboxes to record observation findings. I/CM-RMS report results are used for preparing federal claims and local district claim settlements.

The State Coordinator (I/CM-RMS Supervisor) has the following responsibilities: generating a random selection of workers to be sampled, appending and maintaining the database files, developing data collection screens, scheduling/assigning RMS staff to I/CM-RMS process tasks, answering any coding questions arising from the process, assuring data entered into the database is accurate, and producing all reports for claiming.

New York City – I/CM-RMS Coordinator

The person designated as the city's I/CM-RMS coordinator serves as a liaison between the city and State OTDA-Bureau of Financial Services while being independent from the group of workers to be sampled during the I/CM-RMS. The coordinator will assist State staff as necessary to ensure timely worker roster updating and resolution of any problems encountered during the observation process.

Local District – I/CM-RMS Coordinator

The person designated as the local I/CM-RMS coordinator serves as a liaison between their local district and State OTDA-Bureau of Financial Services while being independent from the group of workers to be sampled during the I/CM-RMS. The coordinator will assist State staff as necessary to ensure timely worker roster updating and resolution of any problems encountered during the observation process.

Telephone Observation Staff

The data will be collected during a telephone survey using OTDA staff. All staff will be trained in the I/CM-RMS eligibility process. The three major functions of the observer are maintaining assigned worker rosters, taking and recording the sample data, and electronically submitting the completed sample data.

To complete the observation, the observer must do the following:

- Telephone the eligibility worker to be sampled at the appropriate time.
- If the eligibility worker is available, interview the worker and complete the observation screen accordingly.
- If the designated eligibility worker has been replaced by someone now doing the same job, the observation will be taken from the replacement worker. If a worker leaves and is not replaced, the observation bearing the worker's number should be completed as “Worker not in” and coded as 0, 0, 0, 0. The “Worker Roster” will be immediately updated electronically to reflect this. Other staff changes will be noted as updated rosters are received quarterly from the local district.
- If the worker is unavailable, ask whoever answered the phone if the worker is in the office. If not, code the observation 0, 0, 0, 0. If the worker is in, leave a message asking the worker to note his/her activity during the observation time, and leave the I/CM-RMS callback telephone number. The RMS worker will append the status of this observation to callback status. When the eligibility worker returns the call, or if a subsequent callback is successful, the sample taker should obtain the requisite information and complete the detail observation screen. The sample taker will make every effort to collect all missing observation information by calling the worker again the next day and/or the third day.

Callbacks can also be received from the worker using the callback telephone number, (800) 225-2439. These callbacks will be accepted until the month is closed by the State I/CM-RMS Coordinator. If the information cannot be obtained by this time, the observation will be recorded as 0, 0, 0, and 0.

Staff to be Included in the I/CM-RMS for New York City

The I/CM-RMS collects data from workers with client contact. These results are used to allocate costs among the Intake/Case Maintenance, Employment, Medical Assistance, Food Stamp and other programs. Costs exempt from the 15% TANF Administrative cost cap continue to also be identified. Allocating employment costs in the Job Centers is a major purpose of the I/CM-RMS.

Most of the job titles for staff working in the Case Establishment and Case Management Units are Job Opportunity Specialist (JOS) titles. These JOS workers perform all functions previously performed by five separate units. The staff included in the I/CM-RMS will be primarily JOS and AJOS I (Associate Job Opportunity Specialist) workers. Eligibility Specialists, Case Workers and certain supervisor related staff will also be part of the I/CM-RMS. The supervisors included in the I/CM-RMS are those who spend at least 50% of their time with clients.

Staff to be Included in the I/CM-RMS for Upstate Districts

The I/CM-RMS is used to allocate costs only for the Intake/Case Maintenance Eligibility (F1) activities, so only the following personnel are observed:

1. Supervisors who spend 50% or more of their time performing client interactive income support activities (i. e., supervisors with case loads).
2. Workers who are engaged in case diversion, the eligibility, recertification, and case maintenance activities. These employees include:

- Eligibility Examiners (Upstate) who are client interactive, involved in determining program eligibility such as conducting initial certifications, recertifications, and processing undercare changes, by interviewing, completing documents, processing cases, etc.
- Pre-screening staff who review the applications and documentation information for completeness and overall eligibility criteria prior to a full documentation interview. This should also include all reception area staff involved with informing clients about requirements needed to apply for assistance or directing them to specific units.
- Assessment/Counseling/Diversion staff who assist would be clients by providing information and/or counseling related to alternatives to avoid the welfare grant programs. This staff will generally perform such diversionary functions at the "front door" of the application process.

Staff Excluded from I/CM-RMS - Costs Included as I/CM (F1)

Staff excluded from the I/CM-RMS are administrators, clerical support, resource and support staff who have no client contact. The following are examples of F1 workers not assigned to directly identifiable TA eligibility activities which should be excluded from the I/CM-RMS process, but whose associated costs should properly be included in the I/CM cost pool:

- Administrators/Supervisors
- Clerical support staff
- Resource Verification staff
- Investigative staff
- Fair hearing staff
- Housing staff
- Legal staff
- Accounting staff

Staff and Costs Excluded from the I/CM-RMS Process - Direct Charged

Generally, all Intake/Case Maintenance (I/CM) function (F1) administrative costs that can be direct charged to a specific program (because staff spend virtually all the time working on one particular program), are directly charged. The allocation of costs for staff involved in multi-program non-eligibility related activities would be distributed according to I/CM-RMS results.

Specific Codes and Definitions to be Used

This section contains the specific codes and definitions to be used for the I/CM-RMS.

The initial information requested for case-related work is the specific activity being performed by the worker at the time of the call. For example, if the worker was writing, the observer will ask for what specifically was written, such as worker notes, a letter, completing part of a form, etc. The observer will then write a brief description of the worker activity, to record a summary of the related activity for proper allo-

cation. Similarly, if the worker was talking with a client or co-worker about a case, the observer asks what was last said, and what eligibility issue it concerns. In addition, whenever a case number is available, it must be recorded when the activity can be associated with a specific case.

Information will be obtained at four levels for upstate districts - Program Type, Transaction Type, Special Funding/Tracking/MOE Activity, and Activity for Shift code. Information will be obtained at five levels for New York City- Program Type, Transaction Type, Special Funding/Tracking/MOE Activity, Activity for Shift code, and Employment Activity code.

A description and purpose for each level is listed below.

Program Type

The first item recorded at observation is Program Type (or Case Category). This item provides the majority of cost allocation information needed. If the worker doesn't know the specific program(s) a client is eligible for, a "Not Yet determined" (1) category should be selected. This time will be charged to a federal category, since an eligibility determination is completed for a primary federal program until ineligibility for the federal program is established. Any non-case-related activity identified will be categorized as "Non-Program" (0) and related cost will be distributed based on allocation percentages developed from case specific observations.

Transaction Type

The second level of information obtained is the Transaction Type. This identifies the time associated with the three major TA Transactions - New Certifications (or New Applications), Recertifications, and Undercare Changes for each I/CM program. These three categories are the same as the Welfare Management System (WMS) designations. An additional code for "None of the above" is included for use if the worker is providing some client "service" other than the Systems transactions - such as answering general information questions from clients, or answering a co-workers telephone to take a message, etc.

Special Funding/Tracking/MOE Activity

Additionally, work in each transaction type will be segregated into categories to allow budget calculations where cost caps and/or program activity need to be more precisely determined. For example, Child Care activity will be measured to obtain both program cost (exempted from the 5% cap) and administrative cost (which must be applied to the 5% cap).

The seven special funding/MOE tracking activities were chosen to better identify these activities where differentiation between program and administrative costs is necessary. The designated program categories are Diversion/Screening, Child Care and Case Management. The activities associated with the remaining categories are considered administrative;

- Screening/Other
- Interview Prep./Interview
- Child Care/Administrative
- Case Processing

The last category is the default category; any activity that is not directly associated with one of the first six categories will be coded as the seventh.

Activity for Shift Calculations

The fourth level of information is collected to identify Child Care, MA and FS chargeable costs, included in processing FA and SN cases, for multi-program applicants or recipients.

This information is designed to identify and report which other federal programs benefit from the major I/CM program activities. Food Stamps and Medicaid are often authorized as a result of the TA case eligibility process. Yet, there are certain activities in the process that are unique to Food Stamp or Medicaid eligibility. For example, a worker completing a name and address section of the WMS authorization for a Family Assistance or Safety Net case, where the clients are applying for TA, MA and FS, is doing activity beneficial to all these programs. Time determined in these types of activities would be recorded appropriately as "TA/MA/FS" (1) and total time found in this selection would be divided 1/3 each to Safety Net, Medicaid and Food Stamps.

An example of a unique Food Stamp eligibility activity would be calculating the Food Stamp budget. An example of an MA only activity is asking the client about Third Party Health Insurance. Specific codes and definitions, coding instructions, and other process instruments, as well as how each combination of codes will be claimed, are presented in the following pages.

Employment Activities

The fifth level of information collected is specific to New York City only. The identification of employment related transactions has been added to prompt the I/CM-RMS observer to ask the employment related questions on the I/CM-RMS form. The I/CM-RMS form and questions identify whether the worker is performing employment or eligibility/benefit related work. If the work is eligibility/benefit related, then the information currently obtained through the I/CM-RMS is taken. If the work is employment related, the worker is asked questions to determine the general area of activity such as preparing and reviewing the job plan or checklist; case management; arranging for job training or transportation; assigning the client to work related activities; job referral; entering information into NYCWAY or for hearing work.

The RMS will generate the total number of I/CM and employment hits to total hits. A separate percentage is calculated for I/CM hits to total hits and employment hits to total hits. The percentages represent the portion of I/CM and employment hits to total hits. These totals are used to allocate the job center costs between the F-1 (I/CM) and F-3 (Employment) functions.

The employment information gathered by the I/CM-RMS will be further checked against eligibility data to determine employment funding source. NYC HRA matches the client information from the I/CM-RMS results for employment hits to client information stored in NYCWAY and WMS to determine the program and funding source for claiming. OTDA provides NYC HRA with a list of the employment hits each quarter. These hits are then evaluated by HRA to determine which funding streams are available based on the client and service. The evaluation will be based on information stored in NYCWAY and WMS.

Using this information NYCHRA completes the engagement report and calculates claiming percentages from that report for use on the Schedule D-3.

I/CM-RMS Code List

Program Type

1	Not Yet Determined
2	EAF (Emergency Assistance to Family)
3	FA (Family Assistance, formerly ADV/ADCU)
4	MA (Medical Assistance)
5	FS-NPA/Mix (Food Stamps - NonParticipating Adult/Mixed)
6	SN - FP (Safety Net-Federal Participating)
7	SN - FNP (Safety Net-Non Federal Participating)
8	EAA (Emergency Assistance to Adults)
9	SN-MOE (Safety Net-Maintenance of Effort, 60 mos.)
99	Other, Any program not listed above
0	Non-Program (leave time, jury duty, training, etc.)

Transaction Type

1	Application/New Certification
2	Recertification
3	Undercare Change
9	Not a WMS Transaction (Other) but Work/Job Related

Special Funding/Tracking/Mode Activity

1	Case Diversion/One Shot Emergency
2	Screening/Other
3	Child Care - Exempt
4	Child Care - Administrative
5	Case Management - Eligible as Program Cost
6	Interview Preparation / Interview
8	Case Processing and Maintenance (Everything other than 1-6)
9	Fair Hearing

Activity For Shift Calculations

1	TA/FS/MA-related activity (Activity Benefits All 3 Programs)
2	TA/MA-related activity (Activity Benefits TA and MA but not FS)
3	TA/FS-related activity (Activity Benefits TA and FS but not MA)
4	MA-related activity - ONLY
5	FS-related activity - ONLY
6	TA-related activity - ONLY

Employment Related Activities **NYC Only**

17	A. Employment Determination (Checklist)
1	B. Employability Plan Assessment or Case Management
	C. Arranging for:
2	Job Training/Education
3	Employment Transportation/Support Service
11	Making a Job Referral
12	Data Entry into NYCWAY/WMS
13	Employment Related Conciliations/Fair Hearing
14	Disability Assessment
15	Assignment to Work Related Activities
0	Other

I/CM-RMS Code Definitions

Program Type Codes: [First Level][1]

Observation Question #2

1	Not Yet Determined	In the early phases of application, the worker cannot identify which program(s) the client is applying/eligible. Where a worker has determined a potential for state or federal program eligibility, the appropriate Program Type code from 02 to 99 should be used.
2	EAF [WMS Case Type 19]	The case is currently authorized as EAF or the worker is currently examining EAF eligibility.
3	Family Assistance (FA) [WMS Case Type 11]	The case is currently authorized as FA or was established FA eligible.
4	MA (Only/SSI) [WMS Case Type 20 or 22]	The worker has established the client is only applying for MA - not TA or FS.
5	FS-(NPA/Mix) [WMS Case Type 31 or 32]	The worker has established the client is applying or has applied only for Food Stamps either NPA or Mixed.
6	SN - FP [WMS Case Type 12]	The case is currently authorized as Safety Net (SN), but is eligible for TANF funding, or has been established SN/ TANF eligible.
7	SN - FNP [WMS Case Type 16 or 17 non-cash]	The case is currently authorized as Safety Net (SN), but is not eligible for TANF funds, or has been established SN/ non-TANF Eligible.
8	EAA [WMS Case Type 18]	The case is currently authorized as EAA, or the worker is currently examining EAA eligibility.
9	SN-MOE [WMS Case Type 16 or 17] [State Share Code 60, 63, or 64]	The case has exceeded the sixty month lifetime rule under TANF and is no longer eligible for TANF funds. Costs may be used to meet MOE requirements.
99	Other _____	The worker has established the client is applying or has applied for a program other than those previously listed. Specify the other program on the line provided.
0	Non-Program [To be used only when, the answer to Question # 1 is NO.]	The worker is not participating in case-related work. The worker is on leave, lunch, break, etc., or involved in an administrative function not related to a specific program (reports, meetings, etc.). The appropriate codes for Non-Program work is 0, 0, 0, and either 8, 9, or 0 on the observation form.

1.The coding for Program Type (or Case Category) is recorded as given by the eligibility worker. At the end of the quarter, a minimum of 10% of all case categories are checked for correctness.

Transaction Type Codes: [Second Level]

Observation Question #3

1	Application / New Certification [WMS Transaction Types 02, 03, 09, or 10]	Work associated with determining eligibility and/or processing an application, reopening, or denial after a categorical determination has been made. [NOTE: Use this code also for the "Not Yet Determined" Program type at Applications/New Certifications.]
2	Recertification [WMS Transaction Types 06 or 08]	Work associated with recertifying an existing case.
3	Undercare Change [WMS Transaction Types 05, 07, or 11]	Work involved with determining whether a change in circumstance necessitates a case action, or processing an Undercare Change transaction on WMS.
9	Other	Any work related activity not fitting above.

Special Funding/Tracking/MOE Activity: [Third Level]

Observation Question #4

1	Case Diversion/One Shot Emergency	Activities related to examining needs and applying community or other resources to avoid recurring welfare benefits and/or TA application. For one-shot emergencies, activities which address needs arising from a sudden crisis requiring swift action, such as one-time only payment to prevent eviction.
2	Screening/Other	"Up front" eligibility review to see if the applicant would be financially eligible for Temporary Assistance (TA), given their current available income and resources. Informing the client what to bring to the interview, explaining the application process, assisting clients with the application, determining financial ineligibility due to excess income or resources, referral to other "services."
3	Child Care Exempt	Activities related to providing direct child care services, including: eligibility determinations or redeterminations, preparing for or participating in judicial hearings, child care placement, the recruitment, licensing, inspections, review, and supervision of child care placements, rate settings, referring for services, etc.
4	Child Care -Administration (ALL OTHER CHILD CARE RELATED ACTIVITY)	Activities related to child care that are administrative in nature. For example, monitoring child care activities, publicizing the availability of child care.
5	Case Management	Activity involved with planning, referral, counseling and monitoring/evaluating the client's and/or family's position in achieving self-sufficiency. [Examples of activity: Assessing current needs and evaluating services to prescribe; referring for services; setting and discussing client goals; discussing and evaluating: education and work histories, work goals and achievements; training received and needed; household composition and family personal and health issues (victims of Domestic Violence, drugs and alcohol) which could affect employability; housing/ living arrangements; transportation; etc.]
6	Interview Preparation/Interview	Activities such as reviewing case record, application, clearance reports, documentation, etc., prior to holding a face-to-face (or telephone) interview; or holding a face-to-face or telephone interview with client, discussing their current situation/status, to establish or reestablish program eligibility, etc. Any such activities which cannot be coded as 5-Case Management.

8	Case Processing and Maintenance	ALL OTHER ACTIVITY necessary for the ongoing maintenance and routine processing of a case.
9	Fair Hearing (NYC Only)	Activities required to prepare for and to take part in fair hearings.

Activity for Shift Codes: [Fourth Level]

Observation Question #5

[*For further detail, see RMS Worker Coding Instructions for Observation Question #5*]

1	TA/MA/FS	Any activity that benefits all three programs. TA (FA or SNA), MA, and FS all receive benefit from the work activity. [For example, the worker is addressing the client's expenses or resources, reviewing an income question, entering names or addresses on an authorization or other multi-use form, etc.]
2	TA/MA	The activity will benefit TA (FA or SNA) and MA but not Food Stamps. [For example, the worker is investigating a pregnancy or pregnancy allowance, etc.]
3	TA/FS	The activity will benefit TA (FA or SNA) and FS, but not Medical Assistance. [For example, the worker is addressing the utility expenses, reviewing or requesting a landlord statement, etc.]
4	MA Related Activity	The activity benefits only the MA program. [For example, reviewing medical bills, investigating a client's disability potential, entering information on section 5 of the WMS authorization, issuing an MA ID card, asking about other health insurance, etc.]
5	FS Related Activity	The activity benefits only the FS program. [For example, entering the FS auth period or FS issuance amounts on the WMS authorization, calculating the FS budget, etc.]
6	TA Related Activity	The activity will not benefit MA or FS at all. This should contain all case related activity not fitting in 1 through 5 above.
9	Administrative [meetings, statistics, etc.]	Those administrative type activities not case related, but still work related. Include staff meetings, time card completion, doing reports for management, special assignments, etc.
9	Other Work Related	Any work related activity which cannot be categorized in one of the above selections

RMS Worker Coding Instructions for Observation Question #5

Activity Code

1 Activity Benefits All 3 Programs

IDENTIFICATION/DEMOGRAPHIC PROCESSES

Reviewing, copying or obtaining birth or baptismal records, SS #'s, ID cards including Photo ID's, marriage license or divorce records, drivers license, etc. Completing general information such as names, and/or addresses, including changes on application forms. Reviewing/applying any household personnel changes such as the addition or deletion of a newborn or spouse.

CASE DIVERSION

Examining need and applying community resources in order to avoid recurring welfare benefits and or a public assistance application.

GENERATING OR REVIEWING CLEARANCE REPORTS INCOME/REVENUES

Reviewing or investigating client's employment and/or any available income. Discussing, reviewing or copying wage stubs, employer letters, self employment records, support, UIB, Social Security or SSI income, Monthly Income Report, etc.

RESOURCES

Discussing, reviewing, or investigating client's available resources including but not limited to: bank accounts, trusts, assets, reviewing equity in personal assets.

Investigating the transfer of funds within the recent past.

BUDGETING – TA (ABEL -Automated Budgeting Eligibility Logic)

The data entering or inquiring of an ABEL budget. Printing or reviewing a printed ABEL budget. Making changes to the ABEL budget due to earned income ONLY. Applying or lifting of sanctions for Rent, Utilities, and Employment will be classified as TA/FS, for all other non-compliance sanctions they will be classified as PA Only.

INTERVIEWING – (Where worker can't be more specific)

Caseworker is with the client for "I" (initial) interview for eligibility, or "face to face" for Re-certification of ongoing aid.

FILING / PREPARATION / FINISH UP / NOTIFICATION

Typing or writing to clients notices of action, dropping off forms for data entry, obtaining or returning records to files, closing cases, preparing the acceptance/denial of a case, discussing general eligibility of a case with supervisor or coworker, change of case category, starting a case folder, preparing forms such as "face to face" interview forms, appointment letters, etc.

2 Activity Benefits TA and MA Programs (but not FS)

INVESTIGATING, DISCUSSING or REVIEWING:

IV-D absent parent information or support, life insurance, relationships of household members/applicants, pregnancy, pregnancy allowance, etc. Talking with the client on the telephone, making a referral for child support. Sending a package to the client regarding child support.

3 Activity Benefits TA and FS Programs (but not MA)

SHELTER

Processing housing verification by requesting/reviewing household expenses such as: rent receipts, utility bills, talking with landlord, and gathering landlord information including changes. Making referrals to housing units or shelters, including Section 8. Preparing/processing changes to the ABEL budget for rent and/or utilities. Working to prevent evictions or termination of services. Preparing/processing HEAP paperwork but not payments. Processing recoupments.

BENEFITS

Discussing with client non-receipt of TA/FS benefits; changing format of payment from paper to electronic; changing type of benefit from cash to non-cash.

WORK REGISTRATION

Discussing work rules, referring client to Employment unit, etc. Removing a sanction for a client who is now in compliance with work rules. Setting up appointment to determine employability (medical). Sanctioning for failure to register or report to job site. Employment training, etc.

4 Activity Benefits MA Program Exclusively

INVESTIGATING DISABILITY

Reviewing or discussing medical bills, doctor statements, injuries, social summaries, medical history with client or medical professional, referral for disability, etc.

CONTINUING MA ELIGIBILITY UPON TA CLOSING

BUDGETING MA (MABEL - Medicaid Automated Budget Eligibility Logic)

INVESTIGATING or REVIEWING OTHER HEALTH/MEDICAL INSURANCE

ISSUING / REPLACING MA CARDS

Completing a temporary Medicaid card - handwritten or typed as an initial issuance or as a replacement.

5 Activity Benefits FS Program Exclusively

FS BUDGETING

Calculating or reviewing calculations to a Food Stamp budget form. Data entering or inquiring from a VDT, the food stamp budget. Reviewing or budgeting lunch and transportation expenses related to FS Education & Training, Dependent Care, etc.

ISSUING / AUTHORIZING FOOD STAMP BENEFITS

Issuing, reissuing, discussing or authorizing emergency or regular food stamp benefits.

Any and all processes related to a Food Stamp case type or activity.

6 Activity Benefits TA Program Exclusively

ALL OTHER CASE RELATED ACTIVITY NOT FITTING IN ACTIVITIES 1 – 5, ABOVE.

ISSUING/AUTHORIZING TEMPORARY ASSISTANCE CHECKS

Issuing or replacing TA check (recurring and single issuance checks) such as: rent payments to landlords, rent/mortgage arrears, duplicate rent payments, paying current utility bills or arrears, furniture allowance, security deposit, hotel/motel rent check, car fare, drug or alcohol screening, HEAP payments, domestic violence referral, etc.

EAF or EAA

Rejecting or denial of application for rent arrears, lack of required documentation. Denial for utility arrears.

ONE-SHOT EMERGENCY

Processing new application documents for a one-time Temporary Assistance to pay rent or utilities arrears to avoid eviction or termination of services. Also, to cover a single issuance emergency.

OTHER

Any exempt or non-exempt child care activity, e.g. Authorizing (Exempt) or paying (Admin) day care payments, reviewing a child care cost quarterly report for a TA case.

Sending a client to drug or alcohol screening.

Closing, imposing, or lifting a sanction of a TA Case that is not income or rent/utility or work rules related, such as non-compliance with a drug/alcohol rehabilitation program, including situations where the client is involved with or discontinues substance abuse.

Employment Related Activities: [Fifth Level] **NYC Only**

RMS Worker Coding Instructions for Observation Question #6

A. Employment Determination (Employment Checklist)

Completing the Employability and Disability Determinations checklist process.

B. Employment Plan Assessment or Case Management

Completing/updating of the employment assessment/employability plan including skills and/or aptitude testing and barrier screening. Determination of the need for supportive services, including but not limited to transportation and child care needs. Establishing self-sufficiency plans for exempt clients to determine the extent to which the individual may improve their employability. Monitoring client's compliance with these plans. Providing employment related case management services including but not limited to:

- Process for considering requests for education and training,
- Monitoring attendance and progress made in assigned work activities including time attributed to contacting participants and providers of employment services,
- Providing work experience and community services activities, on-the-job training, job search and job readiness, job skills training, and training provided as vocational educational training.
- Employment counseling, coaching, job development, information and referral, and outreach to business and non-profit community groups.

C. Arranging for:

JOB TRAINING/EDUCATION

Provision of educational and training activities for secondary education (including alternative programs). Arranging for adult education, GED, English as a Second Language (ESL) classes. Providing or arranging for education directly related to employment, education provided as vocational educational training and post-secondary education.

EMPLOYMENT TRANSPORTATION/EMPLOYMENT SUPPORT SERVICES

Arranging or providing transportation benefits (such as allowances, bus/subway tokens or passes, car payments, car repairs, auto insurance reimbursement, and van services) to clients seeking work or for job retention and advancement. Provision of child care to a client to enable them to seek work or job retention. Payments to employers or third parties to help cover the costs of the employees' wages, benefits or training.

DISABILITY ASSESSMENT (WECARE)

Arranging for the client to be assessed for any barriers to employment due to a disability.

D. Assignment to Work Related Activities

Assigning/referring clients to job development activities. Monitoring their compliance and progress made with those activities.

E. Making a Job Referral

Establishment of work sites. Conducting employment orientation. Contacting providers of employment services.

F. Data Entry into NYCWAY/WMS

Entering/updating attendance and progress in assigned work activities on NYCWAY.

G. Employment Related Conciliation/Fair Hearing

Initiating conciliation action in instances where the individual has failed to comply with employment requirements. Issuance of conciliation notices and conducting agency conferences involving employment matters. Resolution of worksite grievances. Determination of good cause for employment non-compliance.

H. Other

Any employment activities not included in the above areas.

The following are descriptions of the NYCWAY and STARS systems.

NYCWAY

New York City Work, Accountability and You (NYCWAY) is a management information system developed to support the engagement of adult HRA public assistance participants and certain Food Stamp Only participants in employment related intake and activities. It is an individual oriented mainframe system used by staff within the Family Independence Administration and of associated service providers, e.g., substance abuse treatment programs, and job placement providers. The system tracks employment and engagement related events that occur in the life of the public assistance recipient from the point of allocation to the point of closing. It contains individual records for teens and adults only, and is updated nightly by the Welfare Management System with changes in such fields as individual status, case type, earned income and Employability Code. Any change to any WMS-based date element (including address, etc.) is captured on a nightly basis.

STARS

The Substance Abuse Tracking and Reporting System (STARS) facilitates the exchange of information between HRA and its substance abuse treatment vendor providers. This allows the vendors to submit program participant information, employment information, graduations and discharges, substance abuse test results and transfer requests. The program allows HRA to monitor the progress of patients as well as their compliance with treatment and rehabilitative plans. STARS tracks client participation information electronically from over 100 vendors of substance abuse treatment programs.

How Resulting Code Combinations Would be Claimed

Program Type [First Level]

1	Not yet determined	TANF
2	EAF	TANF
3	Family Assistance	TANF
4	MA only (including MA-SSI)	MA
5	FA only (FS Mixed and NPA-FS)	FS
6	SN-FP	TANF; not FA
7	SN-FNP	SN (FNP)
8	EAA	EAA(FNP)
9	SN-MOE	SN (FNP)
99	Other	N/A
0	Non-program	Distributed (not used)

Two parent families that are subject to the federal Two Parent rate (where neither parent is disabled) and assigned a WMS parent indicator code of “2” will be claimed using SN-FNP funds and cannot be applied to the TANF-MOE category. These cases will no longer be reimbursed as TANF funds or TANF Maintenance of Effort (MOE) funds. These cases are now considered to be Safety Net-FNP-Non-MOE and are claimed as Safety Net Assistance on the Schedule D-1.

Special Funding/Tracking/MOE Activity [Third Level]

1	One Shot Emergency/Case Diversion	TANF; but removed from admin & charged as a program cost
2	Screening/Other	Level 1 program code
3	Child Care - Exempt	Level 1; but not counted toward admin
4	Child Care - Admin	Level 1 code cost
5	Case Management	Level 1; but removed from admin and charged as a program cost
6	Interview Prep./Interview	Level 1 program code
7	Case Processing and Maintenance	Level 1 program code
9	Fair Hearing	Level 1 program code
0	Non-case related	Distributed (not used)

Activity for Shift Calculations [Fourth Level]

Refer to RMS Worker Coding Instructions for Observation Question #5 –

		Program Allocation					
		For FA Cases			For SN Cases		
		FA	**MA**	**FS**	**SN**	**MA**	**FS**
1	TA/FS/MA Related Activity	33.3%	33.3%	33.3%	33.3%	33.3%	33.3
2	TA/MA Related Activity	50%	50%	0%	50%	50%	0
3	TA/FS Related Activity	50%	0%	50%	50%	0%	50%
4	MA Related Activity only	0%	100%	0%	0%	100%	0%
5	FS Related Activity only	0%	0%	100%	0%	0%	100%
6	TA Related Activity only	100%	0%	0%	100%	0%	0%

0	Administrative (meetings, reports, etc.)	=	Distributed (not used)
0	Other work related	=	Distributed (not used)
0	Non-work activity (lunch, leave, break, etc.)	=	Distributed (not used)

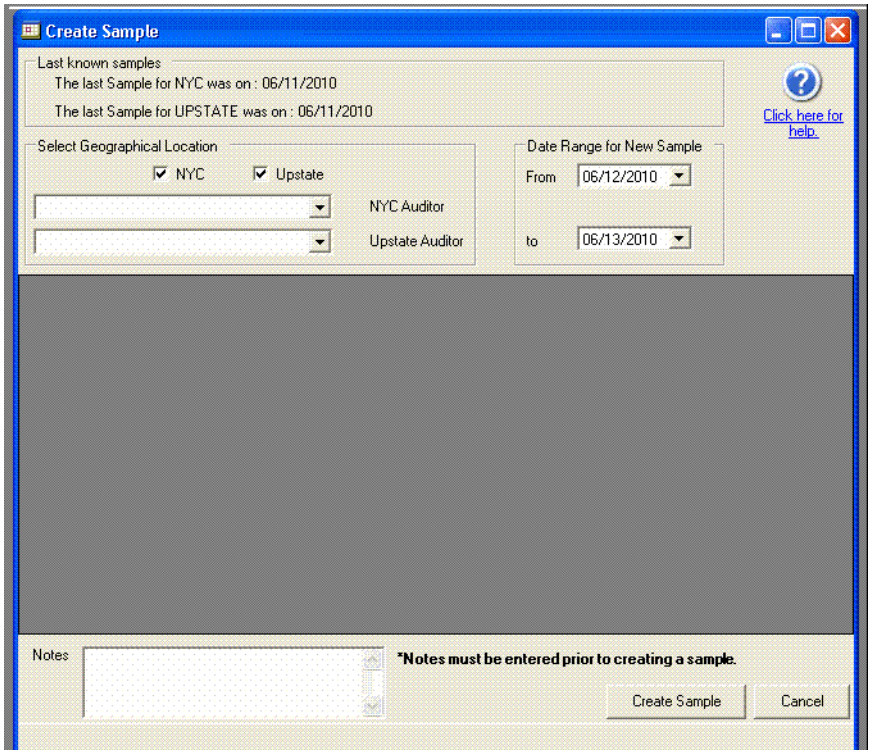
NEW TA-RMS OBSERVATION FLOW

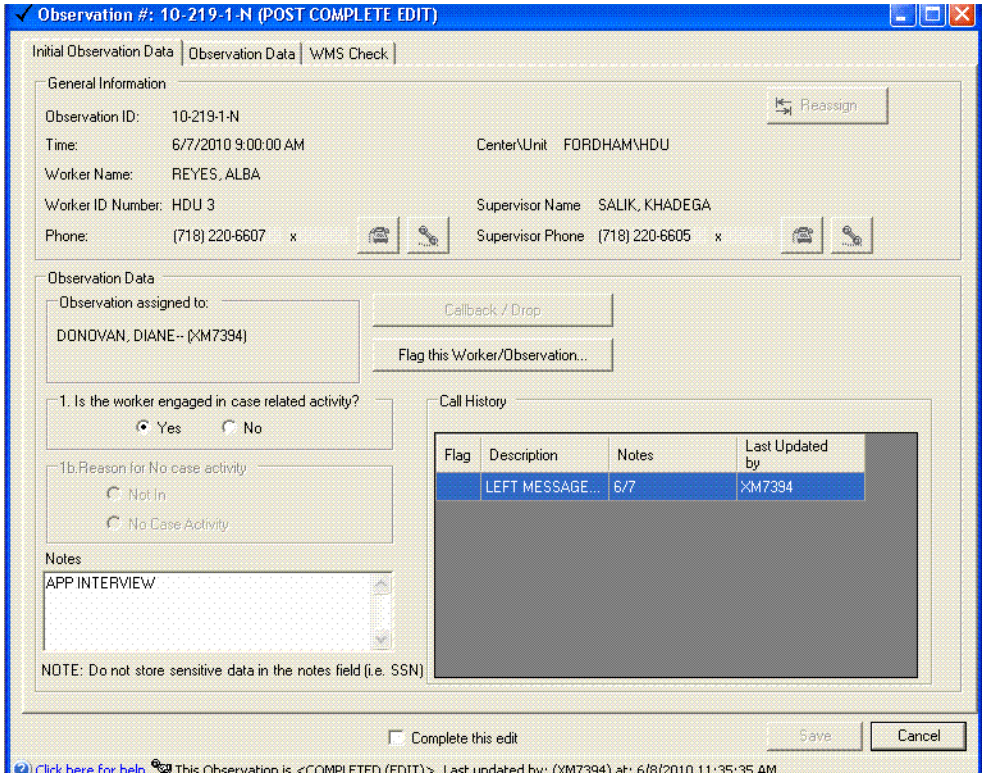
Step #	Question	YES	NO
1	Is Worker Doing Case-Related Work? WRITE OUT SPECIFIC BUT BRIEF DESCRIPTION OF CASE (OR NON-CASE) ACTIVITY	RECORD TA Case Number or Social Security Number Continue to Step 2	Include Reason in Description *Observation Complete*
PROGRAM [LEVEL 1]: Observation Question #2			
2	Has Case Type Been Established?	Code Program 2-99, According to determined Program Type Continue to Step 3	Code 1 Continue to Step 3
3	Is case a two parent case?	Continue to Step 4	Continue to Step 4
4	Is Worker engaged in employment related work?	Skip to Step 21	Continue to Step 5
TRANSACTION [LEVEL 2]: Observation Question #3			
5	Is Work related to a New Certification Recertification Undercare Change?	Code Transaction 1 2 3 Continue to Step 6	No WMS Transaction Continue to Step 6
SPECIAL FUNDING/TRACKING/ MOE [LEVEL 3]: Observation Question #4			
6	Was Activity involved with Screening?	Code Activity 2 Continue to Step 15	Continue to Step 7
7	Was Activity involved with Interview Preparation or Interview?	Code Activity 6 Continue to Step 15	Continue to Step 8
8	Was Activity related to One Shot Emergency?	Code Activity 1 Continue to Step 15	Continue to Step 9
9	Was Activity related to Case Processing/Maintenance?	Code Activity 8 Continue to Step 15	Continue to Step 10
10	Was Activity involved with Case Management?	Code Activity 5 Continue to Step 15	Continue to Step 11
11	Was Activity involved with Fair Hearing?	Code Activity 9 (NYC only) Continue to Step 15	Continue to Step 12
12	Was Activity Child Care Exempt?	Code Activity 3 Continue to Step 15	Continue to Step 13
13	Was Activity involved with Investigating or Assisting with Child Care Needs/Admin?	Code Activity 4 Continue to Step 15	Continue to Step 14

Step #	Question	YES	NO
14	Was Activity related to Case Diversion?	Code Activity 1 Continue to Step 15	If all are "No,"Return to Step 7. *An activity must be selected*
ACTIVITY FOR SHIFT [LEVEL 4]: Observation Question #5			
15	Does Activity benefit TA and MA and FS?	Code Activity 1	Continue to Step 16
16	Does Activity benefit TA and MA but not FS?	Code Activity 2	Continue to Step 17
17	Does Activity benefit TA and FS but not MA?	Code Activity 3	Continue to Step 18
18	Does Activity benefit MA only?	Code Activity 4	Continue to Step 19
19	Does Activity benefit FS only?	Code Activity 5	Continue to Step 20
20	Does Activity benefit PA only?	Code Activity 6	If all are "No," Return to Step 15. *A benefit must be selected*
		Observation Complete	
EMPLOYMENT RELATED ACTIVITY [LEVEL 5]: Observation Question #6 *NYC Only*			
21	Was Activity related to Employability Determination?	Code Activity 17	Continue to Step 22
22	Was activity related to Employment Plan Assessment or Case Management?	Code Activity 1	Continue to Step 23
23	Was Activity arranging for Job Training/Education?	Code Activity 2	Continue to Step 24
24	Was Activity arranging for Employment Transportation/ Support Services?	Code Activity 3	Continue to Step 25
25	Was Activity arranging for a Disability Assessment?	Code Activity 14	Continue to Step 26
26	Was Activity assigned to work related activities?	Code Activity 15	Continue to Step 27
27	Was Activity making a Job Referral?	Code Activity 11	Continue to Step 28
28	Was Activity data entry into NYCWAY/WMS?	Code Activity 12	Continue to Step 29
29	Was Activity an employment related Conciliation/Fair Hearing?	Code Activity 13	Continue to Step 30
30	Other Employment Activity	Write out very specific description of employment activities	If all are "No," Return to Step 23. *An employment activity must be selected*
		Observation Complete	

SAMPLE SELECTION

The state staff maintains a database containing names, locations and telephone numbers of all eligibility examiners subject to the I/CM-RMS. Every eligible worker position has a unique identifying number. The Visual Basic.NET program uses this information to generate a random sample of eligibility workers. Each week, the supervisor or assigned designee fills in the dates to be sampled and creates the sample, thereby, generating the observations for the new work week. This information is saved to the database and available to all approved users. Sixty (60) observations per day are scheduled, at six-minute intervals, between the hours of 9:00 AM and 12:00 PM, and 1:00 PM through 4:00 PM during each workday in each calendar quarter. A holiday scheduled for either the state or local district will constitute a non-work day exempt from the I/CM-RMS.

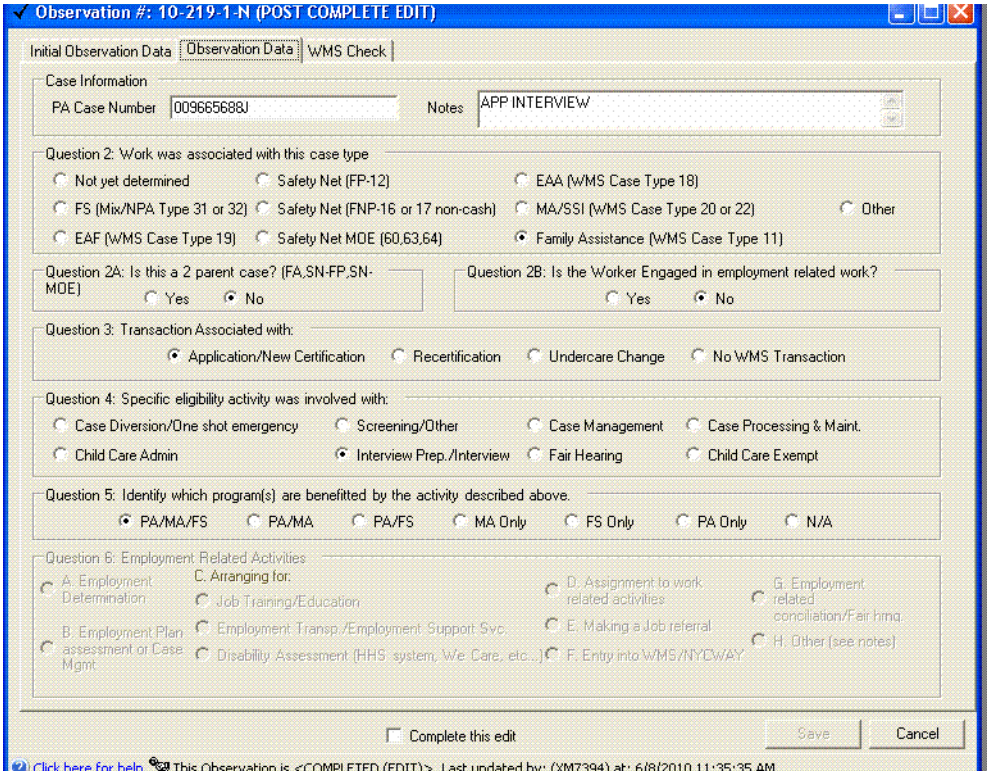




This is the initial NYC observation form. Except for a few heading changes, the Upstate form is exactly the same. Each day's observations are available in calling order for the RMS worker. All necessary data collection screens are produced with appropriate observation form headings, referencing the specific worker name and telephone number from the worker table.

Selected workers are telephoned by OTDA staff to obtain the observation information, with appropriate follow-up when the worker is not available or the observer is unsuccessful in completing and coding the observation.

- If the eligibility worker is not in, the I/CM-RMS worker chooses the option buttons "No" and "Not in." Then, the I/CM-RMS worker chooses the button "Done." These steps save the observation as 0-0-0-0.
- If the worker is in but not available for the survey, the I/CM-RMS worker leaves a voice-mail message. Then, the I/CM-RMS worker places the observation in a callback status.
- If the worker is in and available for the telephone survey, the I/CM-RMS worker chooses the option button "Yes." Then, the data entry form appears on the screen



This form saves information about the activity that the eligibility worker is engaged in at the time of the observation. There are several option buttons to record the activity and program information as well as textboxes to record the case number and notes about the observation.

The coding for PA Case Number, Question 2 - Program Type (or Case Category), and Question 3 are recorded as given by the eligibility worker. At the end of the quarter, RMS staff perform WMS category checks on a random sample of 10% of all case categories to validate the hits. See TA-RMS Code Definitions for instructions in coding Question 4. See I/CM-RMS Worker Coding Instructions for Question 5.

When the form is complete, the I/CM-RMS worker pushes the “Done” button and the observation is saved to the database. Except for a few heading changes, the Upstate version of this form is exactly the same as the NYC version.

INTAKE / CASE MANAGEMENT RMS OBSERVATION INFORMATION

OBSERVATION NUMBER: DATE: TIME:

CENTER: WORKER: PHONE:

#1. Is the worker doing Case Related Activity? No Yes

IF NO: Worker Not In (return date) Other Activity (Describe Activity) (OBSERVATION COMPLETE)

IF YES: CASE NUMBER NOTES: (Brief / specific description of action being taken)

#2. Work is associated with what TA Case Type:

Not Determined (I/CM-RMS Code 1)
FA (I/CM-RMS Code 3) (WMS 11)
Safety Net FP (I/CM-RMS Code 6) (WMS 12)
Safety Net FNP (I/CM-RMS Code 7) (WMS 16 or 17)
EAA (I/CM-RMS Code 8) (WMS 18)
EAF (I/CM-RMS Code 2) (WMS 19)
MA / SSI (I/CM-RMS Code 4) (WMS 20 or 22)
FS (Mix/NPA) (I/CM-RMS Code 5) (WMS 31 or 32)
Safety Net MOE (I/CM-RMS Code 9) (WMS 16 or 17) (Charge Code 60, 63, 64)
Other (I/CM-RMS Code 99) (WMS 99)

#2 A. Is this a Two Parent Case? Yes No

#2B. Is this Employment Related? NYC ONLY Yes (If yes, go to Question #6) No

#3. Transaction was Associated with:

Application / New Certification (I/CM-RMS Code 1)
Recertification (I/CM-RMS Code 2)
Undercare Change (I/CM-RMS Code 3)
No WMS Trans (I/CM-RMS Code 9)

#4. Specific Eligibility Activity involves:

One Shot Emergency (I/CM-RMS Code 1)
Screening (I/CM-RMS Code 2)
Child Care - Exempt (I/CM-RMS Code 3)
Child Care - Admin (I/CM-RMS Code 4)
Case Management (I/CM-RMS Code 5)
Interview Prep / Interview (I/CM-RMS Code 6)
Case Processing / Maintenance (I/CM-RMS Code 8)
Fair Hearing (I/CM-RMS Code 9)

#5. Which Program(s) is / are Benefited by the Above Activity:

TA/MA/FS (I/CM-RMS Code 1)
TA / MA (I/CM-RMS Code 2)
TA / FS (I/CM-RMS Code 3)
MA Only (I/CM-RMS Code 4)
FS Only (I/CM-RMS Code 5)
TA Only (I/CM-RMS Code 6)
N / A (I/CM-RMS Code 0)

#6. Employment Related Activities: NEW YORK CITY ONLY

A. Employment Determination (Checklist) (I/CM-RMS Code 17)
B. Employability Plan Assessment or Case Management (I/CM-RMS Code 1)
C. Arranging For:

Job Training / Education (I/CM-RMS Code 2)
Transportation / Support Services (I/CM-RMS Code 3)
Job Referral (I/CM-RMS Code 11)
NYCWAY / WMS (I/CM-RMS Code 12)
Conciliation / Fair Hear. (I/CM-RMS Code 13)
Disability Assessment (I/CM-RMS Code 14)
Assignment to Work Related Activities (I/CM-RMS Code 15)
Other (see notes) (I/CM-RMS Code 0)

YELLOW FILLED, Qustions 1 - 2, INDICATES QUESTIONS TO BE ANSWERED BY CASE WORKERS

ORANGE FILLED, Questions 3 - 6, INDICATES QUESTIONS TO BE COMPLETED BY AUDITOR (RMS CALLER)

NYC Statistics

Using the actual results from the sample period of April 1, 2010 through June 30, 2010. The total number of countable Intake/Case Maintenance observations is 2,181 and the total number of countable Employment Observations is 259. These percentages will be used for claims for the period of July 1, 2010 through September 30, 2010.

The claiming program percentages were:

Total TANF/FA: 49.75%

Safety Net MOE: 2.71%

SafetyNet FNP: 37.87%

EAF: 5.69%

EAA: 2.57%

Total Child Care: 1.42%

Other**:** 0.00%

The Beneficial percent applied to TANF/FA costs:

Food Stamp Program shift (F-1 amount shifted to F-7): 32.45%

Medical Assistance shift (F-1 amount shifted to F-4): 23.40%

The Beneficial percent applied to SNA - FNP

Food Stamp Program shift (F-1 amount shifted to F-7): 34.33%

Medical Assistance shift (F-1 amount shifted to F-4): 22.09%

NYC Back-Up Screens

The NYC Back-up Screens include both employment and eligibility hits.

Summary of NYC Data for the Period: 4/1/2010 through 6/30/2010

Date:	7/13/2010	**2nd Quarter Raw Data**			**Num of NYC Wkrs:**		1973
Hits:	2470	**Non-Case Activity:**	1332	**No Response:**	1149	**Dropped:**	38
Total Observations:	3840			**Usable Observations:**	3840	**Hit Rate:**	64.32 %

2. Eligibility work was associated with the following case types - 2470

Family Assistance:	1137		Safety Net (FP):		3	Safety Net (FNP):	1006
Food Stamp (Mix/NPA):	29		MA/SSI:		1	EAA:	56
EAF:	124	SNA MOE:	101	Not Yet Determined:	13	Other:	0

2a. Two Parent Case - 2470

Yes:	136	No:	2334

2b. Worker engaged in employment related work - 2470

Yes:	259	No:	2211

3. Transaction work was associated with: - 2211

New App/Cert:	1181	Recertification:	226
Undercare Change:	738	No WMS Trans:	66

4. Specific eligibility activity was involved with: - 2211

Case Diversion/One Shot Emerg:	253	Screening:	71	Case Management:	306	Child Care Exempt:	29
C Care Adm:	2	Interview:	416	Case Process:	1068	Fair Hearing:	66

5. The program(s) benefitted by the above described activity: - 2211

PA/MA/FS:	1348	PA/MA:	6	PA/FS:	208	MA Only:	5
FS Only:	141	PA Only:	499			Other Non Assistance:	4

6. Employment Related Activities - 259

A. Employability Determination	10	D. Assign. to Work Related Activities:	41
B. Employment Plan Assessment or Case Management	36	E. Making Job Referral:	1
C. Arranging for:		F. Data Entry into NYCWAY/WMS:	15
Job Training/Education	3	G. Emp Related Conc/Fair Hearing:	124
Employment Transportation/Support Services	8	H. Other:	5
Disability Assessment	16		

This is the summary data screen.

NYC Back-Up Screens Continued

Summary of Program Data for the Period 4/1/2010 through 6/30/2010 for New York City

Total Countable Program Observations

	Count	Percent
Intake/Case Maintenance	2181	89.39 %
Employment	259	10.61 %
Totals	2440	100.00 %

Intake/Case Maintenance Countable Program Observations

FA	895
Pending Determination*	187
SNA-FP	3

	Count	Percent	ACS Cell Address
Total TANF/FA	1085	49.75 %	50870
MOE	59	2.71 %	83687
SNA-FNP**	826	37.87 %	82014
EAF	124	5.69 %	50871
EAA	56	2.57 %	50872
Child Care	31	1.42 %	82015
Other	0	0.00 %	50874
Countable Totals	2181	100.00 %	

Non-Countable Observations

Non-Case Activity***	1332
Food Stamps	29
Medical Assistance	1
Dropped Observations****	38
Total Non-Countable	**1400**

Employment Total countable Observations

Employment	259
Total Observations	3840

*Cases coded as New Applicants where activity is either Interviewing or Screening; plus Not Yet Determined cases; plus MOE cases coded as Case Management which are considered services and allowed under the federal definition.

**Cases coded as TANF and SN-MOE identified as two parent cases.

***Worker was not in, not involved in case related work, or no response to our observation.

****Worker position no longer exists or no call made for administrative reasons.

This is the case type counts and percentages screen.

NYC Back-Up Screens Continued

FA, SNA-FP and MOE Allocation of Data From Question 5

	33.3% TANF/MA/FS	50% TANF/MA	50% TANF/FS	100% TANF	100% FS	100% MA		Shift Amount	Shift Percent	ACS Cell Address
FA/MOE	228.00	3.00	56.50	154.00			=	441.50	**44.15 %**	
FS	228.00		56.50		40.00		=	324.50	**32.45 %**	**80294**
MA	228.00	3.00				3.00	=	234.00	**23.40 %**	**80296**
Total	684.00	6.00	113.00	154.00	40.00	3.00	=	1,000.00	100.00 %	
							% Reduction Case Management:		**-29.35 %**	**82038**

SNA-FP Allocation of Data From Question 5

	33.3% SNA/MA/FS	50% SNA/MA	50% SNA/FS	100% SNA	100% FS	100% MA		Shift Amount	Shift Percent	ACS Cell Address
SNA	217.33	0.00	47.50	164.00			=	428.83	43.58 %	
FS	217.33		47.50		73.00		=	337.83	34.33 %	**82066**
MA	217.34	0.00				0.00	=	217.34	22.09 %	**82067**
Total	652.00	0.00	95.00	164.00	73.00	0.00	=	984.00	100.00 %	

This is the NYC Benefiting Program Shift Calculations screen.

Upstate Statistics

Using the actual results from the sample period of April 1, 2010 through June 30, 2010. The total number of countable Intake/Case Maintenance observations is 2,325. These percentages will be used for claims for the period of July 1, 2010 through September 30, 2010.

The claiming program percentages were:

Total TANF/FA: 43.87%

Safety Net MOE: 3.18%

SafetyNet FNP: 47.48%

EAF: 3.14%

EAA: 0.73%

Total Child Care: 1.51%

Other**:** 0.09%

The Beneficial percent applied to TANF/FA costs:

Food Stamp Program shift (F-1 amount shifted to F-7): 34.51%

Medical Assistance shift (F-1 amount shifted to F-4): 23.22%

The Beneficial percent applied to SNA - FNP

Food Stamp Program shift (F-1 amount shifted to F-7): 36.32%

Medical Assistance shift (F-1 amount shifted to F-4): 24.76%

Upstate Back-Up Screens

Summary of Upstate Data for the Period: 4/1/2010 through 6/30/2010

Date:	7/13/2010	**2nd Quarter Raw Data**			**Num of Upstate Wkrs:**		715
Hits:	2526	**Non-Case Activity:**	1245	**No Response:**	913	**Dropped:**	69
Total Observations:	**3840**			**Usable Observations:**	3840	**Hit Rate:**	65.78 %

2. Eligibility work was associated with the following case types - 2526

Family Assistance:	1019	Safety Net (FP):	17	Safety Net (FNP):	1099
Food Stamp (Mix/NPA):	190	MA/SSI:	13	EAA:	17
EAF:	73	SNA MOE:	96	Not Yet Determined:	1
Other:	1				

2a. Two Parent Case - 2526

Yes:	211	No:	2315

3. Transaction work was associated with: - 2526

New App/Cert:	1245	Recertification:	302
Undercare Change:	944	No WMS Trans:	35

4. Specific eligibility activity was involved with: - 2526

Case Diversion/One Shot Emerg:	109	Screening:	54	Case Management:	303	Child Care Exempt:	14
C Care Adm:	21	Interview:	285	Case Process:	1740		

5. The program(s) benefitted by the above described activity: - 2526

PA/MA/FS:	1565	PA/MA:	4	PA/FS:	346	MA Only:	26
FS Only:	287	PA Only:	295			Other Non Assistance:	3

This is the Summary Data Screen.

Upstate Back-Up Screens Continued

Summary of Program Data for the Period 4/1/2010 through 6/30/2010 for Upstate

Countable Program Observations

FA	848
Pending Determination*	159
SNA-FP	13

	Count	Percent	ACS Cell Address
Total TANF/FA	1020	43.87 %	50870
MOE	74	3.18 %	83687
SNA-FNP**	1104	47.48 %	82014
EAF	73	3.14 %	50871
EAA	17	0.73 %	50872
Child Care	35	1.51 %	82015
Other	2	0.09 %	50874
Countable Totals	2325	100.00 %	

Non-Countable Observations

Non-Case Activity***	1245
Food Stamps	189
Medical Assistance	12
Dropped Observations****	69
Total Non-Countable	**1515**
Total Observations	3840

*Cases coded as New Applicants where activity is either Interviewing or Screening; plus Not Yet Determined cases; plus MOE cases coded as Case Management which are considered services and allowed under the federal definition.

**Cases coded as TANF and SN-MOE identified as two parent cases.

***Worker was not in, not involved in case related work, or no response to our observation.

****Worker position no longer exists or no call made for administrative reasons.

This is the Case Type Counts and Percentages Screen.

Upstate Back-Up Screens Continued

FA, SNA-FP and MOE Allocation of Data From Question 5

	33.3% TANF/MA/FS	50% TANF/MA	50% TANF/FS	100% TANF	100% FS	100% MA		Shift Amount	Shift Percent	ACS Cell Address
FA/MOE	218.67	1.50	84.50	107.00			=	411.67	**42.27 %**	
FS	218.67		84.50		33.00		=	336.17	**34.51 %**	**80294**
MA	218.66	1.50				6.00	=	226.16	**23.22 %**	**80296**
Total	656.00	3.00	169.00	107.00	33.00	6.00	=	974.00	100.00 %	
							% Reduction Case Management:		**-28.06 %**	**82038**

SNA-FP Allocation of Data From Question 5

	33.3% SNA/MA/FS	50% SNA/MA	50% SNA/FS	100% SNA	100% FS	100% MA		Shift Amount	Shift Percent	ACS Cell Address
SNA	302.00	0.50	88.50	97.00			=	488.00	38.92 %	
FS	302.00		88.50		65.00		=	455.50	36.32 %	**82066**
MA	302.00	0.50				8.00	=	310.50	24.76 %	**82067**
Total	906.00	1.00	177.00	97.00	65.00	8.00	=	1,254.00	100.00 %	

This is the Upstate Benefiting Program Shift Calculations Screen.

APPLICATION OF I/CM-RMS RESULTS

When the I/CM-RMS has been completed for the quarter, OTDA staff compiles the usable observations (observations that are work related) into groupings of similar activities for each of the assistance program areas. These groupings are totaled and converted into percentages to be used to allocate I/CM administrative expenditures to these program categories during the following calendar quarter.

These percentages are data entered each quarter into the state's Automated Claiming System (ACS) by OTDA staff. When New York City Staff prepares their claims for reimbursement they call up in ACS the Schedule D-1 "Claiming of Intake/Case Maintenance (I/CM) Expenditures" the I/CM-RMS percentages appear on the schedule. When the schedule is populated the total I/CM expenditures are distributed to the appropriate assistance categories by these percentages. The percentages developed for the Employment, Food Stamps, Child Care and Medicaid programs determine the amount of I/CM expenditures for these four programs that are transferred to their proper claim schedules by ACS for reimbursement.

Chapter 23: Random Moment Survey for Service Programs

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Frequency *23-5*

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Conducting the Interviews *23-6*

Overview of Random Moment Observation Form *23-12*

INTRODUCTION

This chapter explains the sampling procedures used in conducting the Services Random Moment Survey (SRMS). The results of the SRMS is expressed in percentages which are utilized to spread the F-2 Functional General Services Administrative cost pool to the programs and activities that benefit from the workers' activities included in the sample.

Background

Under the Adoption Assistance and Child Welfare Act of 1980, New York State is required to make determinations as to the amount of normally incurred expenditures (example-staff time) attributable to each program New York administers. The Federal government, under the Department of Health and Human Services (DHHS), requires states to develop a cost allocation methodology as a basis in claiming certain expenses. The Cost Allocation Plan (CAP) is a description of the procedures that are used to identify, calculate, and allocate all State agency costs incurred in support of the programs administered by the State agency. The New York State Office of Children and Family Services (NYS OCFS) has developed a Services Random Moment Survey (SRMS) as its system to account for child welfare costs. The SRMS allocates to the various programs all the Local Department of Social Services administrative costs that are identified as Child Welfare (coded under the F2 function).

General Description of the Process

The SRMS is conducted each month during the quarter in accordance with valid statistical requirements; with the sample observations identifying the portion of worker time that is reimbursable under federal and state programs. The monthly observations are accumulated and summarized into quarterly statistics used for allocating the following quarter's administrative costs.

The survey results are used for the allocation of administrative costs for services to TANF-EAF, the Child Care Block Grant, Title IV-E Foster Care and Adoption, Non-IV-E Foster Care, Title XIX Medicaid, Title XX Social Services Block Grant (and Title XX Below 200% of the FPL), Unaccompanied Refugee Minors, and Non-Reimbursable categories. The SRMS also identifies costs that are eligible for potential state reimbursement for child welfare programs, victims of domestic violence services and adult protective services. The SRMS results are also used to break down some of the costs in these categories into smaller components that are needed to comply with federal reporting requirements. Beside the distinction between two types of Title XX costs listed previously, Title IV-E costs and the Child Care Block Grant costs need to be split into sub-categories for federal financial reporting.

The SRMS also identifies costs that are eligible for state reimbursement for certain child welfare programs, victims of domestic violence services, and adult protective services once Title XX funds have been exhausted.

The quarterly percentages are produced to identify costs for the following programs:

EAF Foster Care
EAF All Other
EAF Child Protective
Title IV-E Protective Services
Title IV-E Adoption
Non-Title IV-E Foster Care
Title XX-Mandated Preventive
Title XX Adoption Services
Title XX Child Protective
Victims of Domestic Violence
Unaccompanied Minors
Title IV-E Foster Care Eligibility
Title IV-E Foster Care Case Planning
Child Care Block Grant
Child Care Block Grant (Administration)
Title IV-E Preventive Services
Title IV-E Foster Care
Independent Living Program
Title XIX-MA Health Related Services
Title XX- Preventive
Title XX Adult Protective
Family Type Homes for Adults
Non-Reimbursable
Title IV-E Foster Care Preplacement
Title XX Preventive under 200%*
Title XX Protective under 200%*
Title XX Adoption under 200%*
Title XX Victims of Domestic Violence under 200%*
Title XX Other under 200%*

*As determined by the State Budget, the State has provided TANF funds, up to a specified amount, for the use by local districts in providing preventive, protective, adoption, domestic violence, and other eligible services for children whose families have incomes up to 200% of the FPL.

To allocate administrative costs to this TANF program category, an additional step has been added to our SRMS procedures. For observations reported to the random moment survey as Preventive Services, a check of the Welfare Management System (WMS) or other district records will be done to determine if the case has been classified as Title IV-E Preventive. For observations not found determined as Title IV-E Preventive, a further allocation is made, based on activity types, for TANF-EAF. For observations determined not to be either Title IV-E or TANF-EAF, an allocation will be made between Title XX, TANF-under 200% of the FPL, and other activity types. Observations related to cases determined eligible for TANF-200% will be allocated to that program and all remaining observations will be classified as Title XX.

The SRMS is conducted by taking observations of services workers at random moments during the workday. There is one sample for upstate districts which encompasses the eight largest upstate districts of:

Erie	Monroe	Nassau	Onondaga
Orange	Rockland	Suffolk	Westchester

A separate random moment survey is conducted for New York City. State staff conduct the Random Moment Survey by telephone for both samples.

The functional F-2 staff targeted for the SRMS are DSS employees who provide direct services to clients, monitoring of agency case activities, eligibility determiners and individuals involved in foster care/adoption home finding and licensing (if not directly charged). Expenditures directly charged must be prior approved by the Bureau of Financial Services within the New York State Office of Temporary and Disability Assistance.

All local districts sampled are required to provide a count of staff subject to the SRMS, as well as their names and other pertinent information. Organizational charts are constructed for each district sampled. A

database is maintained for all workers subject to the SRMS. The organization charts and database for these districts are updated semi-annually or more frequently as needed.

Master Roster List

A list must be prepared by the NYS Office of Children and Families Services (OCFS) for each sample. OCFS develops the lists from rosters provided by the participating districts. The list contains the names, civil service titles, telephone numbers and locations of all staff subject to the SRMS. Staff on leave expected to last at least eight weeks should be excluded.

Quarterly, each district sampled will be required to report updates to the Master Roster List indicating staff additions, deletions, or persons on leave of absence.

Sampling Procedures

The typical sample size per quarter is 3,300, with a target of 1,650 good or usable valid hits. Based on these parameters, a confidence level of 95% with a precision of at least +/- 3% is obtained according to the following statistical formulas for precision:

$$SE\% = \pm t\sqrt{\frac{p(1-p)}{n}}$$

Where SE% = actual sample precision
t = confidence level factor (1.96)
p = actual rate of occurrence observed
n = sample size

Assuming the worst case scenario rate of occurrence of 0.5, the precision would be:

$$SE\% = \pm 1.96\sqrt{\frac{(0.5)(0.5)}{1650}}$$

$$SE\% = 2.41\%$$

Experience with the SRMS has indicated that the rate of occurrence is closer to 0.6, which would increase the precision.

Each month 1,100 observations for the eight districts are randomly selected. The random numbers are generated by a computer program. Another computer program is used to select the sample. The randomly selected services staff to be called each month are assigned an interval of time, and placed on the daily control log. Telephone calls are made at six minute intervals during the core hours of 9:00AM to 12:00PM and 1:00PM to 4:00PM.

FREQUENCY

The survey is conducted for randomly selected days or during a randomly selected 9 ½ or 19 consecutive day period each month. The minimum days each month will be nine for each month in a given quarter. If a period other than the full month is selected, the days will be chosen by selecting a random number from the total number of work days in the month. The survey results are summarized on a quarterly basis, and the results are applied to costs for the following quarter. If as a result of an unforeseen disaster or administrative necessity the SRMS can not be conducted for a given quarter, a request may be made to the federal cost allocation office to substitute an average of the previous four quarters' percentages.

PREPARING THE SAMPLE

The following describes the universe included in the SRMS and how the sampling process is conducted.

Who is sampled?

The following types of staff are included in the sample:

- All F-2 coded county staff at each local DSS site providing service to clients, agency monitoring case managers, eligibility determiners, and individuals involved in foster care/adoption homefinding and licensing (if not direct charged). Staff directly charged require prior approval from OTDA's Bureau of Financial Services.
- Usually caseworkers, examiners, case or aides, homemakers, earmarked supervisors routinely assigned caseloads or any staff employed by the LDSS providing services to clients.
- "Shared job" positions providing service to clients are counted as one worker.
- Staff *not surveyed* includes supervisors, clerical staff, and any staff not paid by LDSS.

Controlling The Sample - Daily Control Log

Each month, the Office of Children and Family Services (OCFS) will draw from the Master Roster List a stratified computer-generated random sample of names from the eight largest upstate districts of Erie, Monroe, Nassau, Onondaga, Orange, Rockland, Suffolk and Westchester.

In the generated random order, the sample names will be assigned a moment in time. Core hours for the SRMS will be 9:00 a.m.- 12:00 p.m. and 1:00 p.m.- 4:00 p.m.

To facilitate the telephone procedures, the random names will be assigned times at intervals of 6 minutes.

The survey for New York City is conducted much the same way as the survey for the eight largest districts outside of New York City.

Each month, NYSOCFS will draw from the Master Roster List a computer generated random sample of names that will be the basis of the Daily Control Log.

The Daily Control Log will identify:

- The site number, or district/office of the randomly selected worker.

- The telephone number of the randomly selected worker.
- The month and year of the Services Random Moment Sample.
- The day for the specific scheduled sample.
- The scheduled hour and minute the sample is to be taken.
- The unit in which the selected worker works.

CONDUCTING THE INTERVIEWS

The interviews are conducted with the following steps:

- A Random Moment Observation Form is completed by a telephone interviewer for every scheduled sample noted on the Daily Control Log.
- Calls are made to the workers identified on the Daily Control Log at the random time specified.
- Each call where the line is busy, there is no answer, or the worker is not available must be noted.
- On Day 1, if the worker is called between 9:00 AM and 12:00 Noon and can not be reached, then an e-mail will be sent to this caseworker at midday. This will allow access to an interactive survey that the caseworker completes.
- On Day 1, if the worker is called between 1:00 PM and 4:00 PM and can not be reached, then an e-mail will be sent to this caseworker in the evening. This will allow access to an interactive survey that the caseworker completes.
- On Day 2, if the worker who was called on Day 1 between the hours of 9:00 AM and 12:00 Noon has not returned the call nor filled out and returned the survey electronically, an e-mail will be sent to this caseworker at midday.
- On Day 2, if the worker who was called on Day 1 between the hours of 1:00 PM and 4:00 PM has not returned the call nor filled out and returned the survey electronically, an e-mail will be sent to this caseworker in the evening.
- On Day 3, if the worker who was called on Day 1 between the hours of 9:00 AM and 12:00 Noon has not returned the call nor filled out and returned the survey electronically, an e-mail will be sent to this caseworker at midday. An additional e-mail will then be sent, also at midday, to this caseworker's supervisor notifying them that we have not received the requested information.
- On Day 3, if the worker who was called on Day 1 between the hours of 1:00 PM and 4:00 PM has not returned the call nor filled out and returned the survey electronically, an e-mail will be sent to this caseworker in the evening. An additional e-mail will then be sent, also in the evening, to this caseworker's supervisor notifying them that we have not received the requested information.
- If at the end of Day 4, we haven't received the requested survey, then the observation will be coded as no response (Activity Code 435).

OBSERVATIONS INVOLVING CANDIDATES FOR FOSTER CARE

The New York State Department of Family Assistance (NYSDFA) has pursued federal funding for administrative activities related to child protective and child preventive services on the basis of the Federal Grants Appeal Board Decision No. 844. Under that decision, the State of Missouri was able to obtain Title

IV-E funding for pre-placement administrative activities performed on behalf of children at risk of placement into foster care. Such costs were determined eligible for Title IV-E for child welfare cases regardless of whether the children were ultimately placed into foster care or found eligible for Title IV-E assistance.

This decision was significant because it upheld Missouri's assertion that the administrative effort that ends in a negative determination for a federal program should be reimbursed by the Federal Government.

This cost allocation plan amendment covers the distribution of all costs in the F-2 General Services Administrative costs pool. It has incorporated the philosophy of the Missouri Decision that work done in arriving at a negative determination of eligibility for Title IV-E and other federal programs such as TANF-EAF (a program funded from the Temporary Assistance to Needy Families (TANF) Block Grant that reflects the former Title IV-E Emergency Assistance to Needy Families) should be Federally reimbursable.

This plan amendment allocates child preventive services and child protective services administrative activities to Title IV-E, TANF, EAF, and Title XX depending on the circumstances of the cases being handled. This amendment also impacts general services costs allocable to other federal and state programs. In particular, the plan provides for allocating Title XX costs between the traditional Title XX Program and the Title XX segment for recipients whose incomes are below 200% of the Federal Poverty Level (FPL). The latter category of costs was created to identify expenditures funded with TANF funds transferred to Title XX as allowed under provisions of the Social Security Act. Once the TANF funds are transferred and the case eligibility is met, fiscal rules pertaining to the transferred funds are the same as those pertaining to traditional Title XX funds.

Pursuant to policies articulated by the federal Department of Health and Human Services (HHS) and decisions of the Department's Appeals Board (DAB), the SRMS incorporated the following rules:

- When recording the observation under review, the SRMS observer validates the information provided by the caseworker through a review of the state's systems of record. These systems consist of the Welfare Management System (WMS), the Child Care Review System (CCRS), and CONNECTIONS.
- If a worker is observed working on a case involving more than one case member, the worker is asked to select the case member most closely associated with the activity. As noted below, the nature of the activity, the type of case, and case eligibility is weighed more heavily than the title of the worker or the "activity type."
- Candidates for foster care are children who are at high risk of foster care placement, and who are not on foster care unless on "trial discharge." This definition does not include children receiving only adoption subsidies and/or adoption services. The determination of whether a child is a candidacy for foster care impacts whether an observation involving a child could possibly be allocated to the Title IV-E Foster Care program.

Candidates for foster care are determined by:

- The existence of an open mandated preventive services case which requires completion in the State's Uniform Case Record (UCR) or approved equivalent, including a determination by the local Department of Social Services, that the child will require foster care absent the provision of the mandated preventive services; or
- Activities not involving mandated preventive services, but concerning the process of placing a child into foster care on a planned basis. Typically, this includes case management and court-

related activities around voluntary placements, which are anticipated to result in placement for a short period of time or is based on a specified conditional event. The child is not yet in foster care.

Eligible case activities, which are consistent with the federal Agency for Children and Families (ACF) guidelines for Title IV-E candidacy, are considered Title IV-E reimbursable when provided by the case worker, case manager or other LDSS employee, regardless of the worker's primary job description. Such activities include determination and re-determination of Title IV-E eligibility, judicial preparation and activity related to removal proceeding, case management, and referral for services. Consequently, observations of child protective workers performing such eligible activities on behalf of mandated preventive service recipients would be countable as a Title IV-E reimbursable observation.

Supportive services provided to a child and family during the course of a trial home visit to facilitate the success of such a visit can be considered as reasonable efforts to prevent the child's removal from the home and return to foster care. Federal reimbursement may be claimed for the allowable Title IV-E administrative costs associated with the case. However, a child may not simultaneously be both in foster care and a candidate for foster care. The child's candidacy for foster care must be documented pursuant to one of the approved methods. For example, the child's case plan may document its intent for the child to return to foster care if the services provided during the course of the trial home visit prove to be unsuccessful.

New York State Title IV-E Saturation Rate

The state uses a saturation rate to distribute candidate costs among benefiting programs. The saturation rate is the percentage that the Title IV-E caseload represents of the entire active foster care caseload, which encompasses Title IV-E, FNP, and TANF-EAF foster care cases. The Title IV-E saturation rates are developed quarterly by reviewing the "Monthly Summary of Characteristics of Child in Foster Care District Report." This report is produced based on information from WMS for the same quarter as the SRMS statistics. The report segregates children who are in foster care into five categories; IV-E, EAF, Medical Assistance (MA), SSI and Other. These breakouts are determined by an analysis of the child's eligibility code. The "Other" category includes children with an eligibility code of 01 Foster Care -Not Yet Determined. The IV-E and SSI breakouts are used to develop IV-E total, EAF for the EAF breakout and the sum of MA and Other are used to determine the Federal Non-Participating (FNP) total. The percentages that are developed for IV-E, EAF and FNP are used to allocate the observations related to candidacy for foster care. These statistics are applied to NYC SRMS and Upstate SRMS observations, respectively.

The Title IV-E and the Emergency Assistance for Families (EAF) saturation rates used by the Services Random Moment Survey are based on the caseload data supplied by the 'Monthly Summary of Characteristics of Child in Foster Care' Report. This report uses information from the Child Care Review Service (CCRS). CCRS is the system that tracks information about children entered into foster care.

Actual eligibility determinations are performed outside of CCRS manually by use of an Excel Worksheet or a manual worksheet and a Welfare Management System (WMS) budget. The determination is then recorded in the legacy system.

Local Districts enter the eligibility for a child in foster care into the CCRS. The Monthly Summary of Characteristics Report is produced based on the statistical information in CCRS on the last day of the month. The Report segregates all foster care children into five categories: IV-E, EAF, MA (Medical Assistance), SSI and Other. The SRMS uses the Title IV-E and SSI amounts to determine the Title IV-E satura-

tion rate. The EAF total identifies the EAF rate, while the sum of MA and Other is used to derive the Federally Non-Participating (FNP) percentage.

For each month in the quarterly survey, the observations that relate to foster care candidacy are divided based on the CCRS information. The candidacy related observations are multiplied by the Title IV-E rate to derive the Title IV-E Preventive and Protective services amount that is used by local districts for claiming purposes. The EAF rate is used to determine the EAF Preventive and Protective services amounts. The FNP percentages are used to increase the percentage that is used for the Title XX claiming allocation.

The Title IV-E saturation rate is important in that it determines the amount of Title IV-E monies that are received under the foster care candidacy rules. All of the SRMS observations related to Protective and Preventive cases are applied to the saturation rate to determine the actual Title IV-E monies claimed. The saturation rate is also used in the Central Office Cost Allocation Plan in determining the Title IV-E shares of Child and Youth Services and in the CONNECTIONS non-SACWIS allocation.

Observations involving foster and adoption home findings are also subject to a saturation rate. These observations are initially classified under Title XX and are re-allocated to Title IV-E Foster Care or Title IV-E Adoption based on their respective saturation rates for NYC and Upstate. The state retains the option and responsibility for assigning the non-Title IV-E portion of these observations to Title XX (traditional or below 200% of FPL categories) and TANF-EAF depending on the availability of funding for these programs.

The application of saturation rates is done to assign charges to the benefiting programs (Title IV-E, TANF-EAF, and Non-Title IV-E Foster Care), as appropriate. Where eligibility criteria for some benefiting programs overlap, the state reserves the right to apply the saturation rates, based on the requirements of the cost allocation plan and the best interest of the state and local districts for the optimum use of the funding available.

Observations related to Title IV-E candidacy cases historically have been allocated among Title IV-E, TANF-EAF and non-IV-E (FNP) Foster Care categories based upon the foster care ratios. Below is an example for illustration purposes.

The facts in the example are as follows:

- A pool of 100 Title IV-E eligible candidate observations exists.
- Statistics used for the saturation rate show the caseload is represented by 70% Title IV-E Foster Care cases, 20% TANF-EAF Foster cases, and 10% Non-IV-E Foster Care cases.
- 30 of the 100 observations made involve cases authorized as TANF-EAF (with children not yet removed from their homes).
- No determination of eligibility has been made under Title IV-E for any of these children in these 100 observations.

Under this cost allocation plan, the observations can be distributed in any of the following methods:

If using TANF-EAF is not advantageous to the state and its locals, then the 100 observations would be classified as:

Title IV-E 70%

Non IV-E (FNP) 30%

If using the saturation rate with IV-E eligible observations that maximize the use of TANF-EAF, then the 100 observations would be classified as:

Title IV-E 70%

TANF-EAF 30% (absorbs non IV-E Foster Care observations)

If the best funding option is to use all three categories of funding, the 100 observations will be allocated as:

Title IV-E 70%

TANF-EAF 20%

Non IV-E (FNP) 10%

Since observations involving cases that are Title IV-E candidates relate to services activities and not to the provision of care and maintenance to the children, the non-Title IV-E observations are also claimable under the Title XX (or, to the extent eligible, Title XX below 200%) rather than as TANF-EAF on non-Title IV-E foster care.

Further DAB decisions from HHS, especially DAB decisions #1428 and #1701, clarify flexibility for individuals identified as candidates for which various options are permitted.

Title XX Below 200%

As noted earlier, the Title XX Below 200% category represents costs claimable from the TANF funds transferred to Title XX Social Services Block Grant. As stated earlier in this chapter, individuals receiving services under this category must have incomes below 200% of the FPL, but otherwise can be expended on any Title XX service provided to children and their families.

Title IV-E Eligible Children in Non-Title IV-E Settings

In addition, the SRMS reflects federal policy requirements regarding Title IV-E eligible children who are temporarily residing in settings that are not allowable for Title IV-E funding. The SRMS excludes such observations from the Title IV-E category. Some non-eligible foster care settings include hospitals and detention centers.

Deficit Reduction Act of 2005 Required Changes

The Deficit Reduction Act of 2005, Public Law 109-171, was signed into law on February 8, 2006. Part of this law amended the Title IV-E Foster Care Maintenance Payments and Adoption Assistance Programs.

For a child placed with an unlicensed or unapproved relative caregiver after February 6, 2006, local districts can claim allowable administrative costs for a child placed with an unlicensed or unapproved relative only if one of the following exceptions is met:

- The law allows the local district to claim federal reimbursement for administrative costs for the lesser of 12 months or the average length of time it takes the local to license or approve the home when an otherwise Title IV-E eligible child is placed in the home of a relative with an application pending for a foster family home license or approval, or
- For one calendar month for an otherwise Title IV-E eligible child transitioning from an unlicensed or unapproved facility to a licensed or approved foster family home or child care institution.

It will be required to review the system information to verify that the foster boarding home is properly certified/approved (unless a Federally allowed exception condition exists) before encoding an observation as Title IV-E. If the observation is determined, based on the current procedures, to be Title IV-E Foster Care, then the placement vendor at the time of the observation is reviewed. The Welfare Management System (WMS) is reviewed to determine the placement vendor.

- If the child is placed in a congregate care setting (non-foster boarding home) the observation may be encoded as Title IV-E.
- If the child is placed in a foster boarding home setting then continue the review.

The home certification status is reviewed in the legacy payment system, the Benefit Issuance & Control System (BICS).

- If the certification period covers the period of the observation the observation may be encoded as Title IV-E.
- If the certification period does not cover the period of the observation then continue the review.

The type of foster boarding home is then reviewed from information in the Child Care Review Service (CCRS).

- If the foster boarding home is a relative boarding home then continue the review.
- If the foster boarding home is not a relative setting and the home is not certified then the requirements of the Deficit Reduction Act have not been met and the observation is encoded as either Emergency Assistance to Families (EAF-Foster Care or Federal Non-Participating (FNP)-Foster Care). The State will not encode the observation as Title IV-E.

The relative foster boarding home start date is reviewed in BICS. Since the provision of the law is that relative foster boarding are given one year or the average length of time to certify in the State, a calculation of the average length was made by the Child Welfare Data Warehouse. It was determined that in New York State the average length of time to certify a home is 90 days.

- If the start date of the home is 90 days or less compared to the date of the observation and the home is a relative home then the exception provision is met and the observation may be encoded as Title IV-E.
- If the start date of the home is greater then 90 days from the date of the observation then the observation is encoded as EAF-Foster Care or as FNP-Foster Care. The State will not encode the observation as Title IV-E.

OVERVIEW OF RANDOM MOMENT OBSERVATION FORM

For all observations in which a *specific activity is identified in Section B*, case identifying information must be obtained as follows:

- Adult Cases: Case Name and Case Number
- Foster Care, Adoption, Protective and Preventive Cases: Case Number
- Child's Name, CIN number (if available), and Date of Birth

Section A - Primary Client Category (PCC)

1. This section *must* be completed for all observations in which a SPECIFIC SERVICES ACTIVITY IS IDENTIFIED.
2. If the observation results in an INDIRECT ACTIVITY/ADMINISTRATION code being identified, LEAVE THIS SECTION BLANK.
3. Category selections are made based upon the primary category of the case being worked on or the type of activity, not on the unit the worker is in. Use category as recorded on WMS.

a) FOSTER CARE

1. If a child is in Foster Care, code this section as Foster Care. (Section C should be coded based upon the observed worker's activity type). Example A - protective worker is being observed, and the child in the case being worked on is in Foster Care. Section A should show the Foster Care Category, while Section C should show Protective Pre-determination or Post- determination.
2. If the worker does not know the category of Foster Care, make a note to follow up on WMS. All categories are verified on WMS, however.

Code	PRIMARY CLIENT CATEGORY	
100	Not Determined IV-E	Should be selected for children placed, but there has not been enough time for an eligibility determination to be made.
101	IV-E	Should be selected for cases authorized in this category as IV-E, per WMS except for a child who is not in a IV-E setting, use codes 106-110.
102	TANF-EAF	Should be selected for cases authorized in this category, per WMS.
103	Not Title IV-E	Should be selected for cases with an eligibility code of IV-E but the child is not in a IV-E foster care setting, e.g. AWOL, hospital or detention stay.
105	Foster Care under 200%	Should be selected for children with families eligible for Title XX with incomes below 200% of FPL.

104	NR	Should be selected for cases determined non-reimbursable due to out-of-state placement with no interstate compact, children who are not U.S. citizens or TANF qualified aliens or family self-pay, etc.
106	Foster Care AWOL	Should be selected for cases with an eligibility code of IV-E, but the cases are **not** in IV-E Foster Care settings. These are separate codes for various settings.
107	Foster Care Detention	Should be selected for cases where the child in the case in which the caseworker has activity is absent from their foster care setting and at the time of the observation is residing in a secure or non-secure OCFS detention facility.
108	Foster Care Hospital	Should be selected for cases where the child in the case in which the caseworker has activity is absent from their foster care setting and at the time of the observation is residing in a hospital.
109	Foster Care Psychological Hospital	Should be selected for cases where the child in the case in which the caseworker has activity is absent from their foster care setting and at the time of the observation is residing in a psychological hospital.
110	Other	Should be selected for cases where the child in the case in which the caseworker has activity is absent from their foster care setting and at the time of the observation is residing in the OCFS facility.

b) FOSTER CARE EAF SCREENING

For all Foster Care cases noted above, EXCEPT CODE 102 EAF, identify the status of the EAF eligibility determination.

Code	PRIMARY CLIENT CATEGORY	
133	EAF NOT DETERMINED	Should be selected for those cases in which the EAF eligibility determination has not been completed.
134	NOT EAF ELIGIBLE	Should be selected for those cases determined to be ineligible for EAF.

c) ADOPTION

Code	PRIMARY CLIENT CATEGORY	
118	IV-E SUBSIDY	Should be selected for cases determined eligible for the federal adoption assistance program. The child must be SSI, TANF, or IV-E Foster Care eligible and eligible to receive an adoption subsidy because he/she meets the Federal criteria for children with "special needs."
119	STATE SUBSIDY	Should be selected for adoptive children not eligible for the federal adoption assistance program but who are eligible for a state subsidy based on "hard-to-place" or handicap condition criteria.
120	FNP	Should be selected for pre-adoptive cases not eligible for either the Title IV-E subsidy or state subsidy as defined above.

d) CHILD PROTECTIVE

Code	PRIMARY CLIENT CATEGORY	
132	EAF	Should be selected for those protective cases determined eligible for EAF.
701	Protective observation associated with preventive services case	Should be selected for an open preventive services case, regardless of the eligibility of the case, where the CPS worker has performed a CPS activity.
703	Protective services observation where activities are eligible for Title IV-E purposes	Should be selected for protective cases where the activity performed is a Title IV-E eligible activity. Must have an activity type of 404, 408, 409, 410, 411, 413, 415, or 425.
133	NOT DETERMINED	Should be selected for protective cases in which the EAF eligibility determination has not been completed.
134	NOT EAF ELIGIBLE	Should be selected for those cases determined ineligible for EAF.
135	Title XX Protective under 200%	Should be selected for child protective cases determined eligible for Title XX with family income below 200% of FPL.
136	INDICATED	Should be selected for cases not in Foster Care **AND** the allegation of abuse or neglect has been determined to be indicated.

137	UNFOUNDED	Should be selected for cases not in Foster Care **AND** the allegation of abuse or neglect has been determined to be unfounded.

e) CHILD PREVENTIVE

Select one code for Category and ALSO select the type of Preventive service authorized.

Code	PRIMARY CLIENT CATEGORY	
144	EAF	Should be selected for those preventive cases determined eligible for EAF. (This category will be included with the EAF claim).
145	NOT DETERMINED	Should be selected for preventive cases in which the EAF eligibility determination has NOT been completed.
148	MANDATED	Should be selected for cases not in Foster Care when the worker's activity is associated with Mandated Preventive Services.
149	NON-MANDATED	Should be selected for cases not in Foster Care when the worker's activity is associated with Non-Mandated Preventive Services.
146	Not EAF	Should be selected for those cases in which an EAF determination has not been made.
147	Title XX Preventive under 200%	Should be selected for child preventive cases determined eligible for Title XX with family income below 200% FPL.

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f) TITLE XX/OTHER

This category includes all services provided to adults and to families that are NOT provided in conjunction with Foster Care, Protective, Preventive, Adoption or Refugee cases

Code	PRIMARY CLIENT CATEGORY	
158	Title XX Other Services under 200%	Should be selected for cases eligible for all other Title XX Services who also eligible for TANF with family income under 200% FPL.
157	Title XX	Should be selected for cases eligible for traditional Title XX, but who are not TANF eligible.
155	TITLE XX FAMILY PLANNING	Should be selected for all Family Planning services to eligible clients, separately report services to clients eligible under Title XX.
156	NR (NON-REIMBURSEABLE	Should be selected for individuals or families whose particular circumstances make them ineligible for both Federal and State reimbursement. This includes recipients who are not qualified for funding because they fail the U.S. Citizenship/Qualified Alien test.

159-199 Codes Reserved for Future Use

Section B - Activity Definitions

The worker's time in travel to or from a case/client home or other location, or, transportation of a client must be recorded under the activity which occurred at the client's location.

SPECIFIC SERVICES ACTIVITIES

Code	ACTIVITY TYPE	
400	Initial Financial/ Categorical Determination of Eligibility	Should be selected for all INITIAL eligibility determinations for foster care and all adoption subsidies. In determining eligibility, activities include assisting the applicant in completing forms, interviewing applicants, completing application worksheets and supporting documents (which include WMS required documents), and making other contacts to verify and document the applicant's information. Either "a. IV-E" or "b. EAF" or "c" to indicate under 200% eligibility should be circled to indicate which category is being determined.
401	Determination of TANF-EAF	Should be selected for eligibility determination of TANF-EAF for any child welfare program, except adoption.
402	Determination of Title XX below 200% Eligibility	Should be selected for determination activities involving TANF eligibility and if family income is below 200% FPL. There is no re-determination for 200% eligibility.
404		**a. Preparing/Maintaining Case Record Documentation** Should be selected for activities attributable to the preparation and maintenance of case record documentation. Includes the preparation and maintenance of UCR forms, progress notes, memos, letters or other documentation pertaining to the case.
405		**b. Processing SCR Forms** Should be selected for activities attributable to processing State Central Register (SCR) report forms. Includes receiving, assigning, and/or completing forms - both initial and subsequent reports.
406		**c. Determining Nature, Extent, and Cause of Injuries** Should be selected for activities attributable to reviewing allegations of child abuse, neglect and/or maltreatment. Includes the assessment of the nature, extent, and cause of conditions that constitute abuse or maltreatment.

407		**d. Risk Assessment** Should be selected for an evaluation of the environment of the child named in the report and any other children in the home and a determination of the risk to such children if they continue to remain in the existing home environment. Foster care case planning activities should be included.
408		**e. Preparing/Maintaining WMS/CCRS Documentation** Should be selected for activities attributable to the preparation and maintenance of applications or any other WMS/CCRS required documentation.
409		**f. Supervisory Consultation/Conference** Should be selected for activities attributable to the supervisory review of child protective service worker case work decisions. Activities can include worker participation in supervisory/case management reviews of case service plans.
410	Preparation or Participation in Judicial Proceedings	Should be selected for the preparation of petitions/reports and testimony for presentation in judicial proceedings and participating in same. This includes judicial proceedings for Court Ordered Investigation cases, Protective Services for Adults court activities in arranging for guardianship, conservatorship, commitment or other protective placements. It **does not include** activities engaged in as defined in code 412 to aid Investigative Agencies in their criminal investigations.
411	Placement of Child/Adult	Should be selected for activities including transportation, attributable to removing the child from the home and making arrangements for placement, both emergency and non-emergency care and arranging for appropriate alternate living arrangements for adults in the community or in an institution. Includes discussion with parents, relatives, other institutions and agencies and foster parents regarding the evaluation of the child's/adult's environment as it relates to the need for and availability of placement. It also includes activities involved in placing a child in an adoptive home.
412	Working with Investigative Agencies	Should be selected for any social services worker activity time that involves contacts initiated by investigative agencies to gather information for their criminal court action. Agencies include State Police, local police, District Attorney, Medical Examiners, etc. This code **does not include** activities engaged in as defined in code 410 that relate to judicial determinations of emergency removals, placement, and service provision.

413	Case Management/ Monitoring	Should be selected for activities that are attributable to the management/monitoring of services provided to or on behalf of children or adults. Activities include steps taken by the case manager/monitor to ensure that case service plans are adequately established and implemented in accordance with service requirements. Also includes post-placement management of subsidy payments if requested by adoptive parents and home/family monitoring that is required to be done for Court Ordered Investigation cases that are outside the realm of a child protective, preventive, or foster care case.
414	Direct Provision of Services	Should be selected for all authorized activities related to Social Services which provide treatment or counseling directly to the child or adult, the child's family or foster family or adoptive family to remedy personal problems, behavior or home conditions. Examples include counseling, homemaker or housing services, day care, provision of financial management for PSA cases (representative payee), and transportation provided by services workers for clients to receive these services.
415	Referral for Services	Should be selected for all activities attributable to identifying, coordinating and referring the client for services (excluding Foster Care and Medical Services) identified in the case plan. (Transporting the client to these services should be coded 414.)
416-420	Referral for Medical Services	Should be selected for children or adults who are referred for or transported to medical services. Includes Early and Periodic Screening, Diagnosis and Treatment (EPSDT) for children, referrals for Family Planning, Personal Care and other medical services but does **not** include the cost of physical/mental examinations. (The category of medical referral is identified by circling a, b, c, d, or e. Letter "e" requires additional explanation.)
416		**a. MA-XIX CHAP** Should be selected for referrals for children for health supervision, and medical treatment under the EPSDT Child Health Assurance Program (CHAP).
417		**b. MA-XIX Family Planning** Should be selected referrals for Family Planning services to eligible clients, services to clients eligible under Title XIX (MA-FP) should be separately reported.
418		**c. XX Family Planning** Should be selected for referrals for Family Planning services to eligible clients, services to clients eligible under Title XX should be separately reported.

419		**d. MA-XIX Personal Care Services** Should be selected for referrals for Personal Care services which include assistance with personal hygiene, dressing, feeding and incidental household tasks essential to the provision of home health care when these services are prescribed by the attending physician and in accordance with a plan of treatment for the patient, supervised by a registered nurse.
420		**e. Other** Should be selected for referrals for medical services, other than EPSDT, family planning or personal care services. Areas included are referrals for drug testing/ treatment, psychological testing/evaluation/treatment, or other medical services. (Transporting the client to these services should be coded 414.)
421	IV-E Eligibility Redeterminations	Should be selected for all redeterminations/recertifications for foster care cases found eligible for Title IV-E on the initial determination, and all adoption subsidy cases. The activities included are the same as those noted in Code 400 above.
422	MA Eligibility Determinations	Should be selected for the same activities as noted for Code 400 above in determining and redetermining Title XIX (MA) eligibility.
423	Title XX (Initial and Redeterminations) and FNP Foster Care	Should be selected for all redeterminations/recertifications for foster care cases found ineligible for Title IV-E, EAF, or TANF 200% on the initial determination, and eligibility determinations for Title XX services provided to both children and adults.
424	Group Services	Should be selected for those therapeutic services noted by Code 414 that are provided in a group setting, such as counseling foster parent groups, natural parent therapy groups and counseling foster children in group therapy.
425	Fair Hearings and Appeals	Should be selected for activities engaged in to prepare for and participate in Fair Hearings and Appeals stemming from eligibility determinations, including Adoption Assistance Subsidies. This process includes the issuance of timely notices, the advisement of clients of case dispositions and rights, preparation of documents as required, and the participation in the Fair Hearing.
426	Information and Referral	Should be selected for activities to facilitate appropriate referral to and follow-up with community resources that provide such services. A service case is **not** opened, and **no** service plan is developed.
427	Child Care Block Grant	Should be selected for all administrative and program activities related to the Block Grant as defined below:

		a. Day Care Administration and Implementation Should be selected for (1) the planning, development and design of day programs; (2) the provision of information about day care including the conduct of public hearings to local officials and the public; (3) preparation of the application and plans; (4) development of agreements and the administration of agencies to carry out program activities; (5) monitoring program activities for compliance; (6) the preparation of reports and other documents related to the program; (7) coordination of the resolution of audit and monitoring funds; (8) the evaluation of program results and (9) the management or Supervision of persons engaged in activities 1 through 8 above.
428		**b. Day Care Program** Should be selected for activities related to (1) eligibility determination and redetermination; (2) preparation and participation in judicial hearings; (3) child care placement; the recruitment, licensure, inspection reviews and supervision of child placements; rate setting; (4) resource and referral services; training and the establishment and maintenance of computerized child care information.
429	Family Preservation Activities	Should be selected for those activities conducted by family preservation workers when performed from a service delivery perspective. This could include the completion of case histories, recording of progress notes, conferring with a preservation supervisor and service referrals, in support of family preservation services.
430	Training Foster Home Recruitment	Should be selected when performing training related to the recruitment and retainment of foster home parents.
431	Recruitment/License Foster Care Homes or Family Type Homes for Adults	Should be selected for those activities related to securing adequate numbers of homes for children and adults. Activities include individual/group sessions to cover licensure requirements, certification process and such preliminary steps prior to filing of application forms. Also included are those activities related to licensure of homes both initially, and on an on-going basis. Activities include individual assessment of the family and on-site visits, including transportation, to determine the character, physical/emotional health, and financial status of the foster family or operator. It also entails the establishment of the number of children or adults a home can accept, and the provision of training for the family or operator. Coding in this category **cannot be for a specific child or adult**.

432	Homefinding for Adoption	Should be selected for activities related to the recruitment and determination of the acceptability of the applicant/adoptive home such as individual assessment sessions with the family or on-site visits to determine the character, physical/health of the family and training for prospective adoptive homes. This code includes the transportation necessary to carry out these activities. These activities **cannot be for a specific child**.
433	Adoptive Home Training	Should be selected when training has been conducted related to recruiting and retaining adoptive homes.

INDIRECT ACTIVITY/ADMINISTRATION

Code	Activity Type	
434	Training	Should be selected for time that staff is engaged in or preparing for training, either as a trainer of other service staff, or as a trainee regarding program policy, or procedural matters or of casework practices. This code **does not** include training provided to prospective foster/adoptive home/families.
435	No Response to Survey	Should be selected when no response has been received.
436	Meeting	Should be selected for meetings that are not related to a specific case, or training.
437	Authorized Leave	Should be selected for time on authorized leave, including sick leave, vacation, personal leave, etc.
438	Lunch	Should be selected for time on authorized lunch.
439	Other	Should be selected for any activity not defined above. Includes coffee breaks. **The nature of this activity must be specific**.
440	Title XX Adult	Should be selected for any activity related to adult services.

Section C - Activity Type

This section further classifies the claiming category for all **Specific Services Activities** observed.

The code selected in this section should be based upon the component of the case in which the observed worker is involved. For example, although the Primary Client Category in Section A may be coded as one of the Foster Care Codes, if the **observed worker** is involved with the Child Protective portion of the case, one of the Protective Codes should be selected in Section C.

The **protective** activity types should be selected for Specific Services Activities engaged in on behalf of children under the age of 18 who are the subject of an alleged or an indicated report of abuse and/or maltreatment.

Code	ACTIVITY TYPE	
700	Pre-Determination	Should be selected when a determination to Indicate or Unfound has not yet been made.
701	Protective observation associated with preventive services cases	Should be selected when a CPS worker has performed a CPS activity for an open preventive services case, regardless of the eligibility of the case. The activity must be a Title IV-E eligible activity (see item 3b under Candidacy discussion). Must have an activity type of 404, 408, 409, 410, 411, 413, 415, or 425.
702	Post-Determination	Should be selected when a decision has been made. The **preventative** activity types should be selected for Specific Services Activities relating to services to children to prevent placement in Foster Care, to prevent return to Foster Care, or, to speed a child's return home from Foster Care in accordance with Social Services Law and Regulations.
708	Mandated	Should be selected for those clients whom the district is **required** to serve, as per 18 NYCRR 428.2(g).
709	Non-Mandated	Should be selected for those clients whom the district **may** serve, as per 18 NYCRR 428.2(g). The **foster care** activity types should be selected for Specific Services Activities engaged in on behalf of a specific child for whom activities are directly related to foster care placement, in addition to activities of recruiting/licensing foster care homes and institutions.
715	FC Eligibility	Should be selected for activities pertaining to eligibility determinations and redeterminations.
716	FC Case Planning/ Management	Should be selected for activities related to the overseeing of all aspects of a case to assure that: eligibility and authorization functions are accomplished on a timely basis; procedural safeguards are in place and accomplished to assure protection of the rights of the parents and child; care, maintenance, and services are appropriate to the child's needs; voluntary agreements and appropriate judicial proceedings are timely, the UCR (initial assessment and updated plan) is completed and data in WMS/CCRS is accurate.

Code	ACTIVITY TYPE	
725	Adoption Assistance (IV-E)	Should be selected for Specific Services Activities directly related to or considered necessary for administration of the Federal Adoption assistance program for a child categorically related (IV-E or SSI), or determined to have special needs. Activities include: recruitment, study, evaluation and training of interested adoptive parents; evaluation of placement needs; pre-placement planning; supervision of children in adoptive homes until legalization; and procedures necessary to free a child for adoption. Provision of services, including counseling when provided to IV-E adoption cases is coded as 726 or the services are not IV-E eligible activities.
726	Adoption Case Activities	Should be selected for adoption services to Non IV-E children and families or State "special needs" children and other activities that do not meet the requirements of the adoption assistance definitions. Activities include: procedures necessary to free a child for adoption; recruitment, study, evaluation and training of interested adoptive parents; evaluation of placement needs; pre-placement planning; counseling for families after placement; supervision of children in adoptive homes until legalization; and post-adoptive services including counseling of the child, adoptive and biological parents for up to 50 hours of service following legalization (maximum 3 years).
732	Court Ordered Investigation	Should be selected for all judicial or investigative activities engaged in on behalf of a specific child, that are specifically ordered to be done by the Court, and, for whom there is no active services case or allegation of child abuse or neglect.
733	Child Care Block Grant	Should be selected for all activities either program or administrative that are related to the provision of child-care for both public assistance and non-public assistance clients.
718	Foster Care (Homefinding/Rate Setting)	Should be selected for activities related to the licensing, recruiting and recertifying of foster homes or for activities engaged in for the purpose of setting rates. **These activities cannot be for a specific child**.

Adult Categories

The **Adult Protective** activity types should be selected for Specific Services Activities engaged in on behalf of individuals 18 years of age or older who, because of mental or physical impairments:

- are unable to meet their essential needs for food, clothing, shelter or medical care, secure entitlements due them or protect themselves from physical or mental injury, neglect, maltreatment or financial exploitation;
- are in need of protection from actual or threatened harm, neglect or hazardous conditions caused by the action or inaction of either themselves or other individuals; and
- have no one available who is willing and able to assist him or her responsibly.

Code	ACTIVITY TYPE	
734	Adult Protective-Caretaker Abuse	Should be selected for Specific Services Activities, including investigation, assessment and service delivery engaged in due to client abuse, neglect or maltreatment by the caretaker.
735	Adult Protective- Self Neglect	Should be selected for Specific Services Activities, including investigation, assessment and service delivery, engaged in as a result of client self-neglect.
736	Preventive Adult	Should be selected for Specific Services Activities relating to supportive and rehabilitative services provided to persons age 18 or older who are single adults or families without minor children experiencing problems, including abuse and neglect, which prevent or interfere with effective individual or family function.
737	Residential Placement For Adults	Should be selected for Specific Services Activities relating to arranging for or providing assessment, placement, supervision or support of persons 18 years of age or older who are physically or mentally impaired, in appropriate residential care programs which are licensed or certified by a state agency; and activities to recruit, develop and supervise family-type homes for adults.
738	Educational	Should be selected for assessing the need for and arranging educational counseling and training for a person; providing an educational service which is not generally made available by a local public school district to any individual without cost and without regard to income (such programs should be discussed with local school officials prior to proposing their funding).
739	Employment	Should be selected for Specific Services Activities which include: **a.** Exploring an individual's interest/potential for self-support. **b.** Counseling to eliminate barriers preventing or limiting an individual's use of training/employment opportunities. **c.** Referring individuals to public and voluntary agencies of health, education and employment. **d.** Arranging for vocational services. **e.** Providing diagnostic assessment to determine employability of TANF or Safety Net applicants or recipients. **f.** Arranging for other service to support, gain or retain employment.

Code	ACTIVITY TYPE	
741	Health Related	Should be selected for activities related to assisting individuals and families to attain and maintain a favorable condition of health by: **a.** Helping them to identify and understand their immediate and comprehensive health needs; **b.** Helping them locate appropriate resources and obtain the necessary therapeutic and preventive medical care, treatment, counseling and health maintenance services; **c.** Helping eligible clients find and gain admission to necessary institutional placement such as nursing homes, adult homes, State hospitals, health-related facilities; and providing follow-up services as needed to achieve the objective.
742	Home Management	Should be selected for direct activities engaged in to assess the need for, arrange for, and evaluate the provision of 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. The formal or informal instruction and training may be provided by a caseworker, home economist or a trained homemaker who meets department standards, or be referred to appropriate community resources. These services include the evaluation, in appropriate cases, of the need for protective and vendor payments and related services.
743	Home Maker –Other	Should be selected for direct activities engaged in for the purpose of assessing the need for, arranging for, providing and evaluating the provision of non-health related care, home management and incidental household tasks through the service of a trained homemaker, who meets departmental standards for the following: **a.** Children because of illness, incapacity or absence of caretaker relative. **b.** For individuals, families, caretaker relatives and/or children to achieve adequate household and family management. **c.** For individuals because of illness or incapacity.

Code	ACTIVITY TYPE	
744	House Keeping/Chore	Should be selected for direct activities engaged in for assessing the need for, arranging for, providing in accordance with standards of the department and the evaluation of the provision of light work or household tasks (including such activities as help in shopping, lawn care, simple household repairs and running errands). Families and individuals in their own homes are unable to perform such tasks because of illness, incapacity or absence of a caretaker relative. Such do not require the services of a trained homemaker. Cash reimbursement may be provided to the recipient for irregular or intermittent services that are specifically identified in the service plan, approved by the agency prior to the purchase, and secured by the individual within an authorized period at an authorized cost and upon presentation of a receipt.
745	Housing Improvement	Should be selected for assessing the need for and arranging for individuals and families to improve their housing conditions. Activities include: **a.** Helping individuals and families to obtain necessary repairs; **b.** Protection from abuse or exploitation by landlords or other tenants; **c.** Identifying and correcting substandard rental housing conditions or code violations; **d.** Finding suitable and adequate alternative housing; and **e.** Obtaining needed assistance or relief from public agencies that regulate housing, including arrangement for legal services, if necessary.
746	Personal Care	Should be selected for assessing the need for, arranging and providing personal care services related to health reasons and prescribed by a physician and supervised by medical personnel.
747	Social Group Senior Citizens	Should be selected for those direct activities provided to older adults, through specialized community facilities. These facilities serve as focal points for their concerns, needs and interests for such multiple purposes as combating isolation, preventing or delaying physical and mental deterioration, diminishing the effects of loss of role and status, providing centralized accessibility to services, and enabling the aged to remain in their homes or community for as long as possible. Services available in these centers may include any or all of the following: **a.** Information and Referral **b.** Nutrition **c.** Counseling

Code	ACTIVITY TYPE	
		d. Employment Counseling **e.** Recreation and Educational Programs **f.** Transportation to and from User's Home and Facilities **g.** Health Maintenance Services **h.** Community Service Volunteer Opportunities **i.** Leadership Development **j.** Facilitation of other Agencies' Services **k.** Advocacy **l.** Outreach
748	Transportation	Should be selected for direct activities involved with arranging for and/or providing necessary transportation to and from facilities or resources to receive appropriate services as contained in the Consolidated Services Plan. Reimbursement may be made to the recipient for the cost of such transportation when the transportation has the prior approval of the agency and upon presentation of a receipt thereof.
749	Unmarried Parent	Should be selected for direct activities involving the following: **a.** Providing or arranging for supportive health and social services for an unmarried mother and a child born or to be born out-of wedlock; if possible, involving the putative father and the grandparents in planning for the future care of the child; and providing or arranging for the counseling of the parents and their families. Such services shall include discussing alternative plans for the child's future; arranging for the care of the unmarried mother before and after delivery and the child after delivery in an approved foster family home, group home, institution or independent living arrangement; arranging for legal and other services if required; and arranging for establishment of paternity and support. **b.** Services for unmarried parents under the age of 21 may include providing or arranging for one or more of the following types of service delivery. **1.** Individual, couple and group counseling for pregnant adolescents, adolescent parents and their families, including pregnancy counseling, preparation for childbirth, 24-hour emergency supportive aid, and the use of parent aides, supportive friend or peer counselors to provide outreach and referral to professional services in the community.

Code	ACTIVITY TYPE	
		2. Social and educational group services for pregnant teens and/or adolescent parents which provide education and information on parenting, child development, family planning, health and nutrition, household management, and use of community resources in addition to opportunities for peer support. Respite child care services and transportation may be included in teen parent group services. **3.** Parenting training for pregnant adolescents and teenage parents which includes individual and group counseling or workshops on parent/child relationships in family life; formal and informal instruction in child care and child development; and trained parent aides or other home visitation services (not to include homemaker/ housekeeper services). **4.** Education or employment services for pregnant adolescents and adolescent parents which are designed to promote self-sufficiency by assisting them to complete their high school education, improve work-related skills and job readiness, and find and maintain employment.
750	Victims of Domestic Violence	Should be selected for direct activities engaged in for the purpose of identifying, assessing, providing and evaluating the provision of 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. Activities include: **a.** Assisting in locating emergency shelter facilities or other alternative living arrangements. **b.** Providing temporary emergency shelter as an integral but subordinate part of this service for a period not to exceed 90 days. **c.** Providing and arranging for emergency medical examinations and care if needed. **d.** Counseling to understand and cope with the interpersonal dynamics leading to violence. **e.** Providing legal consultation and representation in matters relating to domestic violence, excluding separation and divorce proceedings. **f.** Referring for job training and employment. **g.** Assisting in securing temporary placement of the children, if necessary.

Code **ACTIVITY TYPE**

h. Providing for transportation necessary to facilitate an individual plan of service.

751-899 Reserved for Future Use

FUNDING OUTCOME

COST CODES		DESCRIPTION
1000		IV-E Foster Care
1001		Non IV-E Foster Care
1002		Independent Living
1008		IV-E Adoptive
1014		IV-E Protective
1020		IV-E Preventive
1026		Child Care Development Block Grant
1033		Title XX
1034		MA Health Related
1035		Below 200% Poverty
1036		EAF
1037		NR
1043		Training
1049		Other-Unreturned Calls
1050		Other-Authorized Leave
1051		Other-Not Case Specific
1052		Other-Can’t Recall
1053		Other-Miscellaneous
1054		Other-Lunch
1055		Other-Exceeds Federal Requirements

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
000	***Blank***					
	434	Training				
			000	Blank	1043	Training
	435	Other - No Response to Survey				
			000	Blank	1049	Other - No Response to Survey
	436	Other - Authorized Leave				
			000	Blank	1050	Other - Authorized Leave
	437	Other - Not Case Specific				
			000	Blank	1051	Other - Not Case Specific
	438	Other - Can't Recall				
			000	Blank	1052	Other - Can't Recall
	439	Other - Miscellaneous				
			000	Blank	1053	Other - Miscellaneous
	441	Other - Lunch				
			000	Blank	1054	Other - Lunch
	442	Other - Exceeds Federal Requirements				
			000	Blank	1055	Other - Exceeds Federal Requirements
700	***Protective - Predetermination***					
	402	Initial Fin/Cat Determ. of Elig.-200%				
			135	Protective Below 200%	1035	Below 200%
	404	Preparing/Maintaining Case Record				
			100	Foster Care-Not Determined IV-E	1036	EAF
			101	Foster Care-IV-E	1000	IV-E Foster Care
			102	Foster Care-EAF	1036	EAF
			103	Foster Care-CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting-DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting -HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting-PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting- OTHER	1000	IV-E Foster Care
			132	Protective-EAF	1036	EAF

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
			133	Protective-EAF Not Determined	1036	EAF
			134	Protective-Not EAF Eligible	1033	Title XX
	405	Processing SCR Forms				
			100	Foster Care- Not Determined IV-E	1036	EAF
			101	Foster Care- IV-E	1033	Title XX
			102	Foster Care-EAF	1036	EAF
			103	Foster Care-CW	1001	Not IV-E Foster Care
			132	Protective-EAF	1036	EAF
			133	Protective-EAF Not Determined	1036	EAF
			134	Protective-Not EAF Eligible	1033	Title XX
	406	Determ. Nature/Extent/Cause of Injuries				
			100	Foster Care-Not Determined IV-E	1036	EAF
			101	Foster Care-IV-E	1033	Title XX
			102	Foster Care- EAF	1036	EAF
			103	Foster Care-CW	1001	Non IV-E Foster Care
			132	Protective-EAF	1036	EAF
			133	Protective-EAF Not Determined	1036	EAF
			134	Protective-Not EAF Eligible	1033	Title XX
	407	Risk Assessment				
			100	Foster Care-Not Determined IV-E	1036	EAF
			101	Foster Care- IV-E	1033	Title XX
			102	Foster Care- EAF	1036	EAF
			103	Foster Care-CW	1001	Non IV-E Foster Care
			132	Protective-EAF	1036	EAF
			134	Protective-Not EAF Eligible	1033	Title XX
	408	Preparing/Maintaining WMS/CCRS Doc.				
			100	Foster Care-Not Determined IV-E	1036	EAF
			101	Foster Care-IV-E	1000	IV-E Foster Care
			102	Foster Care-EAF	1036	EAF
			103	Foster Care-CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible AWOL	1000	IV-E Foster Care

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
			107	Foster Care IV-E Eligible Not in IV-E Setting- DETENION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting-HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting- PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting-OTHER	1000	IV-E Foster Care
			132	Protective-EAF	1036	EAF
			133	Protective-EAF Not Determined	1036	EAF
			134	Protective-Not EAF Eligible	1033	Title XX
	409	Supervisory Review				
			100	Foster Care -Not Determined IV-E	1036	EAF
			101	Foster Care-IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	foster Care - CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
			132	Protective - EAF	1036	EAF
			133	Protective - EAF Not Determined	1036	EAF
			134	Protective - Not EAF Eligible	1033	Title XX
	410	Prep./Part. In Judicial Dter.				
			100	Foster Care - Not Determined IV-E	1036	EAF
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
			132	Protective - EAF	1036	EAF
			133	Protective - EAF Not Determined	1036	EAF
			134	Protective - Not EAF Eligible	1033	Title XX
	411	Placement of Child				
			100	Foster Care - Not Determined IV-E	1000	IV-E Foster Care
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			132	Protective - EAF	1000	IV-E Foster Care
			133	Protective - EAF Not Determined	1000	IV-E Foster Care
			134	Protective - Not EAF Eligible	1000	IV-E Foster Care
	412	Working with Investigative Agencies				
			100	Foster Care - Not Determined IV-E	1033	Title XX
			101	Foster Care - IV-E	1033	Title XX
			102	Foster Care - EAF	1033	Title XX
			103	Foster Care - CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1033	Title XX
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1033	Title XX
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1033	Title XX
			111	Foster Care - EAF Not Determined	1033	Title XX
			112	Foster Care - Not EAF Eligible	1033	Title XX
			132	Protective - EAF	1033	Title XX
			133	Protective - EAF Not Determined	1033	Title XX
			134	Protective - Not EAF Eligible	1033	Title XX

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
	413	Case Management/Monitoring				
			100	Foster Care - Not Determined IV-E	1036	EAF
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
			132	Protective - EAF	1036	EAF
			133	Protective - EAF Not Determined	1036	EAF
			134	Protective - Not EAF Eligible	1033	Title XX
	414	Direct Provision of Services				
			100	Foster Care - Not Determined IV-E	1033	Title XX
			101	Foster Care - IV-E	1033	Title XX
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1001	Non IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1036	EAF
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1036	EAF
			111	Foster Care - EAF Not Determined	1033	Title XX
			112	Foster Care - Not EAF Eligible	1033	Title XX
			132	Protective - EAF	1036	EAF
			133	Protective - EAF Not Determined	1033	Title XX
			134	Protective - Not EAF Eligible	1033	Title XX
	415	Referral for Services				
			100	Foster Care - Not Determined IV-E	1036	EAF

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
			132	Protective - EAF	1036	EAF
			133	Protective - EAF Not Determined	1036	EAF
			134	Protective - Not EAF eligible	1033	Title XX
	416	Referral for Medical Services - MA-XIX CHAP				
			100	Foster Care - Not Determined IV-E	1034	MA Health Related
			101	Foster Care - IV-E	1034	MA Health Related
			102	Foster Care - EAF	1034	MA Health Related
			103	Foster Care - CW	1034	MA Health Related
			106	Foster Care IV-E Eligible-AWOL	1034	MA Health Related
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1034	MA Health Related
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1034	MA Health Related
			132	Protective - EAF	1034	MA Health Related
			133	Protective - EAF Not Determined	1034	MA Health Related
			134	Protective - Not EAF eligible	1034	MA Health Related
	417	Referral for Medical Services - MA-XIX Fam. Planning				
			100	Foster Care - Not Determined IV-E	1034	MA Health Related
			101	Foster Care - IV-E	1034	MA Health Related
			102	Foster Care - EAF	1034	MA Health Related
			103	Foster Care - CW	1034	MA Health Related

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
			106	Foster Care IV-E Eligible-AWOL	1034	MA Health Related
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1034	MA Health Related
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1034	MA Health Related
			132	Protective - EAF	1034	MA Health Related
			133	Protective - EAF Not Determined	1034	MA Health Related
			134	Protective - Not EAF eligible	1034	MA Health Related
	418	Referral for Medical Services - XX Fam. Planning				
			100	Foster Care - Not Determined IV-E	1033	Title XX
			101	Foster Care - IV-E	1033	Title XX
			102	Foster Care - EAF	1033	Title XX
			103	Foster Care - CW	1033	Title XX
			106	Foster Care IV-E Eligible-AWOL	1033	Title XX
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1033	Title XX
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1033	Title XX
			132	Protective - EAF	1033	Title XX
			133	Protective - EAF Not Determined	1033	Title XX
			134	Protective - Not EAF eligible	1033	Title XX
	419	Referral for Medical Services - MA-XIX Personal Care				
			100	Foster Care - Not Determined IV-E	1034	MA Health Related
			101	Foster Care - IV-E	1034	MA Health Related
			102	Foster Care - EAF	1034	MA Health Related
			103	Foster Care - CW	1034	MA Health Related
			106	Foster Care IV-E Eligible-AWOL	1034	MA Health Related
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1034	MA Health Related

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1034	MA Health Related
			132	Protective - EAF	1034	MA Health Related
			133	Protective - EAF Not Determined	1034	MA Health Related
			134	Protective - Not EAF eligible	1034	MA Health Related
	420	Referral for Medical Services - Other				
			100	Foster Care - Not Determined IV-E	1034	MA Health Related
			101	Foster Care - IV-E	1034	MA Health Related
			102	Foster Care - EAF	1034	MA Health Related
			103	Foster Care - CW	1034	MA Health Related
			106	Foster Care IV-E Eligible-AWOL	1034	MA Health Related
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1034	MA Health Related
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1034	MA Health Related
			132	Protective - EAF	1034	MA Health Related
			133	Protective - EAF Not Determined	1034	MA Health Related
			134	Protective - Not EAF eligible	1034	MA Health Related
	425	Fair Hearings and Appeals				
			100	Foster Care- Not Determined IV-E	1033	Title XX
			101	Foster Care-IV-E	1000	IV-E Foster Care
			102	Foster Care-EAF	1036	EAF
			103	Foster Care-CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
			132	Protective- EAF	1033	Title XX
			133	Protective-EAF Not Determined	1033	Title XX
			134	Protective-Not EAF Eligible	1033	Title XX
701	**Protective - Predetermination with Prev. - Mand. Srvs.**					
	402	Initial Fin./Cat/Determ. of Elig. -200%				
			135	Protective-Below 200%	1035	Below 200%
	404	Preparing/Maintaining Case Record				
			132	Protective - EAF	1014	IV-E Protective
			133	Protective - EAF Not Determined	1014	IV-E Protective
			134	Protective - Not EAF Eligible	1014	IV-E Protective
	405	Processing SCR Forms				
			132	Protective - EAF	1036	EAF
			133	Protective - EAF Not Determined	1036	EAF
			134	Protective - Not EAF Eligible	1033	Title XX
	406	Determ. Nature/Extent/Cause of Injuries				
			132	Protective - EAF	1036	EAF
			133	Protective - EAF Not Determined	1036	EAF
			134	Protective - Not EAF Eligible	1033	Title XX
	407	Risk Assessment				
			132	Protective - EAF	1036	EAF
			133	Protective - EAF Not Determined	1036	EAF
			134	Protective - Not EAF Eligible	1033	Title XX
	408	Preparing/Maintaining WMS/CCRS Doc.				
			132	Protective - EAF	1014	IV-E Protective
			133	Protective - EAF Not Determined	1014	IV-E Protective
			134	Protective - Not EAF Eligible	1014	IV-E Protective

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
	409	Supervisory Review				
			132	Protective - EAF	1014	IV-E Protective
			133	Protective - EAF Not Determined	1014	IV-E Protective
			134	Protective - Not EAF Eligible	1014	IV-E Protective
	410	Prep/Part. In Judicial Deter.				
			132	Protective - EAF	1014	IV-E Protective
			133	Protective - EAF Not Determined	1014	IV-E Protective
			134	Protective - Not EAF Eligible	1014	IV-E Protective
	411	Placement of Child				
			132	Protective - EAF	1000	IV-E Protective
			133	Protective - EAF Not Determined	1000	IV-E Protective
			134	Protective - Not EAF Eligible	1000	IV-E Protective
	412	Working with Investigative Agencies				
			132	Protective - EAF	1033	Title XX
			133	Protective - EAF Not Determined	1033	Title XX
			134	Protective - Not EAF Eligible	1033	Title XX
	413	Case Management/Monitoring				
			132	Protective - EAF	1014	IV-E Protective
			133	Protective - EAF Not Determined	1014	IV-E Protective
			134	Protective - Not EAF Eligible	1014	IV-E Protective
	414	Direct Provision of Services				
			132	Protective - EAF	1036	EAF
			133	Protective - EAF Not Determined	1033	Title XX
			134	Protective - Not EAF Eligible	1033	Title XX
	415	Referral for Services				
			132	Protective - EAF	1014	IV-E Protective
			133	Protective - EAF Not Determined	1014	IV-E Protective
			134	Protective - Not EAF Eligible	1014	IV-E Protective

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
	416	Referral for Medical Services - MA-XIX CHAP				
			132	Protective - EAF	1034	MA Health Related
			133	Protective - EAF Not Determined	1034	MA Health Related
			134	Protective - Not EAF Eligible	1034	MA Health Related
	417	Referral for Medical Services - MA-XIX Fam. Planning				
			132	Protective - EAF	1034	MA Health Related
			133	Protective - EAF Not Determined	1034	MA Health Related
			134	Protective - Not EAF Eligible	1034	MA Health Related
	418	Referral for Medical Services - Title XX Fam. Planning				
			132	Protective - EAF	1033	Title XX
			133	Protective - EAF Not Determined	1033	Title XX
			134	Protective - Not EAF Eligible	1033	Title XX
	419	Referral for Medical Services - MA-XIX Personal Care				
			132	Protective - EAF	1034	MA Health Related
			133	Protective - EAF Not Determined	1034	MA Health Related
			134	Protective - Not EAF Eligible	1034	MA Health Related
	420	Referral for Medical Services - Other				
			132	Protective - EAF	1034	MA Health Related
			133	Protective - EAF Not Determined	1034	MA Health Related
			134	Protective - Not EAF Eligible	1034	MA Health Related
	425	Fair Hearings and Appeals				
			132	Protective - EAF	1014	IV-E Protective
			133	Protective - EAF Not Determined	1014	IV-E Protective
			134	Protective - Not EAF Eligible	1014	IV-E Protective
702	**Protective - Post-determination**					
	402	Initial Fin/Cat Determ. of Elig.-200%				
			135	Protective-Below 200%	1035	Below 200%
	404	Preparing/Maintaining Case Record				
			100	Foster Care - Not Determined IV-E	1033	Title XX

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster IV-E Eligible Not in IV-E Setting - DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
			132	Protective - EAF	1033	Title XX
			133	Protective - EAF Not Determined	1033	Title XX
			134	Protective - Not EAF Eligible	1033	Title XX
	405	Processing SCR Forms				
			100	Foster Care - Not Determined IV-E	1033	Title XX
			101	Foster Care - IV-E	1033	Title XX
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			132	Protective - EAF	1036	EAF
			133	Protective - EAF Not Determined	1033	Title XX
			134	Protective - Not EAF Eligible	1033	Title XX
	406	Determ. Nature/Extent/Causes of Injuries				
			100	Foster Care - Not Determined IV-E	1033	Title XX
			101	Foster Care - IV-E	1033	Title XX
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			132	Protective - EAF	1036	EAF
			133	Protective - EAF Not Determined	1033	Title XX
			134	Protective - Not EAF Eligible	1033	Title XX
	408	Preparing/Maintaining WMS/CCRS Documentation				
			100	Foster Care - Not Determined IV-E	1033	Title XX
			101	Foster Care - IV-E	1000	IV-E Foster Care

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
			132	Protective - EAF	1033	Title XX
			133	Protective - EAF Not Determined	1033	Title XX
			134	Protective - Not EAF Eligible	1033	Title XX
	409	Supervisory Review				
			100	Foster Care - Not Determined IV-E	1033	Title XX
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
			132	Protective - EAF	1033	Title XX
			133	Protective - EAF Not Determined	1033	Title XX
			134	Protective - Not EAF Eligible	1033	Title XX
	410	Prep/Part. In Judicial Deter.				
			100	Foster Care - Not Determined IV-E	1033	Title XX
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
			132	Protective - EAF	1033	Title XX
			133	Protective - EAF Not Determined	1033	Title XX
			134	Protective - Not EAF Eligible	1033	Title XX
	411	Placement of Child				
			100	Foster Care - Not Determined IV-E	1000	IV-E Foster Care
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			132	Protective - EAF	1000	IV-E Foster Care
			133	Protective - EAF Not Determined	1000	IV-E Foster Care
			134	Protective - Not EAF Eligible	1000	IV-E Foster Care
	412	Working with Investigative Agencies				
			100	Foster Care - Not Determined IV-E	1033	Title XX
			101	Foster Care - IV-E	1033	Title XX
			102	Foster Care - EAF	1033	Title XX
			103	Foster Care - CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1033	Title XX
			107	Foster Care IV-E Eligible Not in IV-E Setting DETENTION	1033	Title XX
			108	Foster Care IV-E eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1033	Title XX
			111	Foster Care EAF Screening - EAF Not Determined	1033	Title XX
			112	Foster Care EAF Screening - Not EAF Eligible	1033	Title XX
			132	Protective - EAF	1033	Title XX
			133	Protective - EAF Not Determined	1033	Title XX

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
			134	Protective - Not EAF Eligible	1033	Title XX
	413	Case Management/Monitoring				
			100	Foster Care - Not Determined IV-E	1033	Title XX
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
			132	Protective - EAF	1033	Title XX
			133	Protective - EAF Not Determined	1033	Title XX
			134	Protective - Not EAF Eligible	1033	Title XX
	414	Direct Provision of Services				
			100	Foster Care- Not Determined IV-E	1033	Title XX
			101	Foster Care - IV-E	1033	Title XX
			102	Foster Care -EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1001	Non IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1036	EAF
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1036	EAF
			111	Foster Care - EAF Not Determined	1033	Title XX
			112	Foster Care - Not EAF Eligible	1033	Title XX
			132	Protective - EAF	1036	EAF
			133	Protective - EAF Not Determined	1033	Title XX
			134	Protective - Not EAF Eligible	1033	Title XX

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
	415	Referral for Services				
			100	Foster Care - Not Determined IV-E	1033	Title XX
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
			132	Protective - EAF	1033	Title XX
			133	Protective - EAF Not Determined	1033	Title XX
			134	Protective - Not EAF Eligible	1033	Title XX
	416	Referral for Medical Services - MA-XIX CHAP				
			100	Foster Care - Not Determined IV-E	1034	MA Health Related
			101	Foster Care - IV-E	1034	MA Health Related
			102	Foster Care - EAF	1034	MA Health Related
			103	Foster Care - CW	1034	MA Health Related
			106	Foster Care IV-E Eligible-AWOL	1034	MA Health Related
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1034	MA Health Related
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1034	MA Health Related
			132	Protective - EAF	1034	MA Health Related
			133	Protective - EAF Not Determined	1034	MA Health Related
			134	Protective - Not EAF Eligible	1034	MA Health Related
	417	Referral for Medical Services - MA-XIX Fam. Planning				
			100	Foster Care - Not Determined IV-E	1034	MA Health Related
			101	Foster Care - IV-E	1034	MA Health Related

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
			102	Foster Care - EAF	1034	MA Health Related
			103	Foster Care - CW	1034	MA Health Related
			106	Foster Care IV-E Eligible-AWOL	1034	MA Health Related
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1034	MA Health Related
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1034	MA Health Related
			132	Protective - EAF	1034	MA Health Related
			133	Protective - EAF Not Determined	1034	MA Health Related
			134	Protective - Not EAF Eligible	1034	MA Health Related
	418	Referral for Medical Services - Title XX Fam. Planning				
			100	Foster Care - Not Determined IV-E	1033	Title XX
			101	Foster Care - IV-E	1033	Title XX
			102	Foster Care - EAF	1033	Title XX
			103	Foster Care - CW	1033	Title XX
			106	Foster Care IV-E Eligible-AWOL	1033	Title XX
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1033	Title XX
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1033	Title XX
			132	Protective - EAF	1033	Title XX
			133	Protective - EAF Not Determined	1033	Title XX
			134	Protective - Not EAF Eligible	1033	Title XX
	419	Referral for Medical Services - MA-XIX Personal Care				
			100	Foster Care - Not Determined IV-E	1034	MA Health Related
			101	Foster Care - IV-E	1034	MA Health Related
			102	Foster Care - EAF	1034	MA Health Related
			103	Foster Care - CW	1034	MA Health Related
			106	Foster Care IV-E Eligible-AWOL	1034	MA Health Related
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1034	MA Health Related

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1034	MA Health Related
			132	Protective - EAF	1034	MA Health Related
			133	Protective - EAF Not Determined	1034	MA Health Related
			134	Protective - Not EAF Eligible	1034	MA Health Related
	420	Referral for Medical Services - Other				
			100	Foster Care - Not Determined IV-E	1034	MA Health Related
			101	Foster Care - IV-E	1034	MA Health Related
			102	Foster Care - EAF	1034	MA Health Related
			103	Foster Care - CW	1034	MA Health Related
			106	Foster Care IV-E Eligible-AWOL	1034	MA Health Related
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1034	MA Health Related
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1034	MA Health Related
			132	Protective - EAF	1034	MA Health Related
			133	Protective - EAF Not Determined	1034	MA Health Related
			134	Protective - Not EAF Eligible	1034	MA Health Related
	425	Fair Hearings and Appeals				
			100	Foster Care - Not Determined IV-E	1033	Title XX
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
			132	Protective - EAF	1033	Title XX
			133	Protective - EAF Not Determined	1033	Title XX
			134	Protective - Not EAF Eligible	1033	Title XX
703	**Protective/Post determination with Prev.-Mand Services**					
	402	Initial Fin/Cat Determ. of Elig.-200%				
			135	Protective-Below 200%	1035	Below 200%
	404	Preparing/Maintaining Case Record				
			132	Protective - EAF	1014	IV-E Protective
			133	Protective - EAF Not Determined	1014	IV-E Protective
			134	Protective - Not EAF Eligible	1014	IV-E Protective
	405	Processing SCR Forms				
			132	Protective - EAF	1036	EAF
			133	Protective - EAF Not Determined	1033	Title XX
			134	Protective - Not EAF Eligible	1033	Title XX
	406	Determ. Nature/Extent/Causes of Injuries				
			132	Protective - EAF	1036	EAF
			133	Protective - EAF Not Determined	1033	Title XX
			134	Protective - Not EAF Eligible	1033	Title XX
	408	Preparing/Maintaining WMS/CCRS Doc.				
			132	Protective - EAF	1014	IV-E Protective
			133	Protective - EAF Not Determined	1014	IV-E Protective
			134	Protective - Not EAF Eligible	1014	IV-E Protective
	409	Supervisory Review				
			132	Protective - EAF	1014	IV-E Protective
			133	Protective - EAF Not Determined	1014	IV-E Protective
			134	Protective - Not EAF Eligible	1014	IV-E Protective
	410	Prep./Part. In Judicial Deter.				
			132	Protective - EAF	1014	IV-E Protective
			133	Protective - EAF Not Determined	1014	IV-E Protective

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
			134	Protective - Not EAF Eligible	1014	IV-E Protective
	411	Placement of Child				
			132	Protective - EAF	1000	IV-E Foster Care
			133	Protective - EAF Not Determined	1000	IV-E Foster Care
			134	Protective - Not EAF Eligible	1000	IV-E Foster Care
	412	Working with Investigative Agencies				
			132	Protective - EAF	1033	Title XX
			133	Protective - EAF Not Determined	1033	Title XX
			134	Protective - Not EAF Eligible	1033	Title XX
	413	Case Management/Monitoring				
			132	Protective - EAF	1014	IV-E Protective
			133	Protective - EAF Not Determined	1014	IV-E Protective
			134	Protective - Not EAF Eligible	1014	IV-E Protective
	414	Direct Provision of Services				
			132	Protective - EAF	1036	EAF
			133	Protective - EAF Not Determined	1033	Title XX
			134	Protective - Not EAF Eligible	1033	Title XX
	415	Referral for Services				
			132	Protective - EAF	1014	IV-E Protective
			133	Protective - EAF Not Determined	1014	IV-E Protective
			134	Protective - Not EAF Eligible	1014	IV-E Protective
	416	Referral for Medical Services - MA-XIX CHAP				
			132	Protective - EAF	1034	MA Health Related
			133	Protective - EAF Not Determined	1034	MA Health Related
			134	Protective - Not EAF Eligible	1034	MA Health Related
	417	Referral for Medical Services - MA-XIX Fam. Planning				
			132	Protective - EAF	1034	MA Health Related
			133	Protective - EAF Not Determined	1034	MA Health Related
			134	Protective - Not EAF Eligible	1034	MA Health Related

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
	418	Referral for Medical Services - Title XX Fam. Planning				
			132	Protective - EAF	1033	Title XX
			133	Protective - EAF Not Determined	1033	Title XX
			134	Protective - Not EAF Eligible	1033	Title XX
	419	Referral for Medical Services - MA-XIX Personal Care				
			132	Protective - EAF	1034	MA Health Related
			133	Protective - EAF Not Determined	1034	MA Health Related
			134	Protective - Not EAF Eligible	1034	MA Health Related
	420	Referral for Medical Services - Other				
			132	Protective - EAF	1034	MA Health Related
			133	Protective - EAF Not Determined	1034	MA Health Related
			134	Protective - Not EAF Eligible	1034	MA Health Related
	425	Fair Hearings and Appeals				
			132	Protective - EAF	1014	IV-E Protective
			133	Protective - EAF Not Determined	1014	IV-E Protective
			134	Protective - Not EAF Eligible	1014	IV-E Protective
708	**Preventive - Mandated**					
	402	Initial Fin./Cat. Determ of Elig. - 200%				
			147	Preventive-Below 200%	1035	Below 200%
	403	Development/Re-evaluation of Case Plan				
			100	Foster Care - Not Determined IV-E	1020	IV-E Preventive
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting- DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
			144	Preventive - EAF	1020	IV-E Preventive
			145	Preventive - EAF Not Determined	1020	IV-E Preventive

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
			146	Preventive - Not EAF Eligible	1020	IV-E Preventive
	410	Prep. Part. In Judicial Deter.				
			100	Foster Care - Not Determined IV-E	1020	IV-E Preventive
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting- DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
			144	Preventive - EAF	1020	IV-E Preventive
			145	Preventive - EAF Not Determined	1020	IV-E Preventive
			146	Preventive - Not EAF Eligible	1020	IV-E Preventive
	411	Placement of Child				
			100	Foster Care - Not Determined IV-E	1000	IV-E Foster Care
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			144	Preventive - EAF	1000	IV-E Foster Care
			145	Preventive - EAF Not Determined	1000	IV-E Foster Care
			146	Preventive - Not EAF Eligible	1000	IV-E Foster Care
	412	Working with Investigative Agencies				
			106	Foster Care IV-E Eligible-AWOL	1033	Title XX
			107	Foster Care IV-E Eligible Not in IV-E Setting- DETENTION	1033	Title XX
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1033	Title XX

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
	413	Case Management/Monitoring				
			100	Foster Care - Not Determined IV-E	1020	IV-E Preventive
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting- DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
			144	Preventive - EAF	1020	IV-E Preventive
			145	Preventive - EAF Not Determined	1020	IV-E Preventive
			146	Preventive - Not EAF Eligible	1020	IV-E Preventive
	414	Direct Provision of Services				
			100	Foster Care - Not Determined IV-E	1033	Title XX
			101	Foster Care - IV-E	1033	Title XX
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1001	Non IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting- DETENTION	1036	EAF
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1036	EAF
			111	Foster Care EAF Screening - EAF Not Determined	1033	Title XX
			112	Foster Care EAF Screening - Not EAF Eligible	1033	Title XX
			144	Preventive - EAF	1036	EAF
			145	Preventive - EAF Not Determined	1033	Title XX
			146	Preventive - Not EAF Eligible	1033	Title XX

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
	415	Referral for Services				
			100	Foster Care - Not Determined IV-E	1020	IV-E Preventive
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting- DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
			144	Preventive - EAF	1020	IV-E Preventive
			145	Preventive - Not Determined	1020	IV-E Preventive
			146	Preventive - Not EAF Eligible	1020	IV-E Preventive
	416	Referral for Medical Services - MA-XIX CHAP				
			100	Foster Care - Not Determined IV-E	1034	MA Health Related
			101	Foster Care - IV-E	1034	MA Health Related
			102	Foster Care - EAF	1034	MA Health Related
			103	Foster Care - CW	1034	MA Health Related
			106	Foster Care IV-E Eligible-AWOL	1034	MA Health Related
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1034	MA Health Related
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1034	MA Health Related
			144	Preventive - EAF	1034	MA Health Related
			145	Preventive - EAF Not Determined	1034	MA Health Related
			146	Preventive - Not EAF Eligible	1034	MA Health Related
	417	Referral for Medical Services - MA-XIX Fam. Planning				
			100	Foster Care - Not Determined IV-E	1034	MA Health Related
			101	Foster Care - IV-E	1034	MA Health Related
			102	Foster Care - EAF	1034	MA Health Related

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
			103	Foster Care - CW	1034	MA Health Related
			106	Foster Care IV-E Eligible-AWOL	1034	MA Health Related
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1034	MA Health Related
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1034	MA Health Related
			144	Preventive - EAF	1034	MA Health Related
			145	Preventive - EAF Not Determined	1034	MA Health Related
			146	Preventive - Not EAF Eligible	1034	MA Health Related
	418	Referral for Medical Services - XX Fam. Planning				
			100	Foster Care - Not Determined IV-E	1033	Title XX
			101	Foster Care - IV-E	1033	Title XX
			102	Foster Care - EAF	1033	Title XX
			103	Foster Care - CW	1033	Title XX
			106	Foster Care IV-E Eligible-AWOL	1033	Title XX
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1033	Title XX
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1033	Title XX
			144	Preventive - EAF	1033	Title XX
			145	Preventive - EAF Not Determined	1033	Title XX
			146	Preventive - Not EAF Eligible	1033	Title XX
	419	Referral for Medical Services - MA-XIX Personal Care				
			100	Foster Care - Not Determined IV-E	1034	MA Health Related
			101	Foster Care - IV-E	1034	MA Health Related
			102	Foster Care - EAF	1034	MA Health Related
			103	Foster Care - CW	1034	MA Health Related
			106	Foster Care IV-E Eligible-AWOL	1034	MA Health Related
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1034	MA Health Related
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1034	MA Health Related
			144	Preventive - EAF	1034	MA Health Related
			145	Preventive - EAF Not Determined	1034	MA Health Related
			146	Preventive - Not EAF Eligible	1034	MA Health Related
	420	Referral for Medical Services - Other				
			100	Foster Care - Not Determined IV-E	1034	MA Health Related
			101	Foster Care - IV-E	1034	MA Health Related
			102	Foster Care - EAF	1034	MA Health Related
			103	Foster Care - CW	1034	MA Health Related
			106	Foster Care IV-E Eligible-AWOL	1034	MA Health Related
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1034	MA Health Related
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1034	MA Health Related
			144	Preventive - EAF	1034	MA Health Related
			145	Preventive - EAF Not Determined	1034	MA Health Related
			146	Preventive - Not EAF Eligible	1034	MA Health Related
	425	Fair Hearings and Appeals				
			100	Foster Care - Not Determined IV-E	1020	IV-E Preventive
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting- DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
			144	Preventive - EAF	1020	IV-E Preventive
			145	Preventive - EAF Not Determined	1020	IV-E Preventive

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
			146	Preventive - Not EAF Eligible	1020	IV-E Preventive
	429	Fam. Pres. Wkr. Case Adm. Activ.				
			100	Foster Care - Not Determined IV-E	1033	Title XX
			101	Foster Care - IV-E	1033	Title XX
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			144	Preventive - EAF	1036	EAF
			145	Preventive - EAF Not Determined	1033	Title XX
			146	Preventive - Not EAF Eligible	1033	Title XX
709	**Preventive - Non-Mandated**					
	402	Initial Fin./Cat/ Determ. of Elig - 200%				
			147	Preventive-Below 200%	1035	Below 200%
	403	Development/Re-Evaluation of Case Plan				
			100	Foster Care - Not Determined IV-E	1020	IV-E Preventive
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			144	Preventive - EAF	1033	Title XX
			145	Preventive - EAF Not Determined	1033	Title XX
			146	Preventive - Not EAF Eligible	1033	Title XX
	410	Prep./Part. in Judicial Deter.				
			100	Foster Care - Not Determined IV-E	1020	IV-E Preventive
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			144	Preventive - EAF	1036	EAF
			145	Preventive - EAF Not Determined	1036	EAF
			146	Preventive - Not EAF Eligible	1033	Title XX
	411	Placement of Child				
			100	Foster Care - Not Determined IV-E	1000	IV-E Foster Care
			101	Foster Care - IV-E	1000	IV-E Foster Care

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			144	Preventive - EAF	1000	IV-E Foster Care
			145	Preventive - EAF Not Determined	1000	IV-E Foster Care
			146	Preventive - Not EAF Eligible	1000	IV-E Foster Care
	412	Working with Investigative Agencies				
			106	Foster Care IV-E Eligible - AWOL	1033	Title XX
			107	Foster Care IV-E Eligible Not in IV-E Setting- DETENTION	1033	Title XX
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYCH. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1033	Title XX
	413	Case Management/Monitoring				
			100	Foster Care - Not Determined IV-E	1020	IV-E Preventive
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			144	Preventive - EAF	1036	EAF
			145	Preventive - EAF Not Determined	1033	Title XX
			146	Preventive - Not EAF Eligible	1033	Title XX
	414	Direct Provision of Services				
			100	Foster Care - Not Determined IV-E	1033	Title XX
			101	Foster Care - IV-E	1033	Title XX
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			111	Foster Care - EAF Not Determined	1033	Title XX
			112	Foster Care - Not EAF Eligible	1033	Title XX
			144	Preventive - EAF	1036	EAF
			145	Preventive - EAF Not Determined	1033	Title XX
			146	Preventive - Not EAF Eligible	1033	Title XX

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
	415	Referral for Services				
			100	Foster Care - Not Determined IV-E	1020	IV-E Preventive
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			144	Preventive - EAF	1036	EAF
			145	Preventive - EAF Not Determined	1036	EAF
			146	Preventive - Not EAF Eligible	1033	Title XX
	416	Referral for Medical Services - MA-XIX CHAP				
			100	Foster Care - Not Determined IV-E	1034	MA Health Related
			101	Foster Care - IV-E	1034	MA Health Related
			102	Foster Care - EAF	1034	MA Health Related
			103	Foster Care - CW	1034	MA Health Related
			144	Preventive - EAF	1034	MA Health Related
			145	Preventive - EAF Not Determined	1034	MA Health Related
			146	Preventive - Not EAF Eligible	1034	MA Health Related
	417	Referral for Medical Services - MA-XIX Fam. Planning				
			100	Foster Care - Not Determined IV-E	1034	MA Health Related
			101	Foster Care - IV-E	1034	MA Health Related
			102	Foster Care - EAF	1034	MA Health Related
			103	Foster Care - CW	1034	MA Health Related
			144	Preventive - EAF	1034	MA Health Related
			145	Preventive - EAF Not Determined	1034	MA Health Related
			146	Preventive - Not EAF Eligible	1034	MA Health Related
	418	Referral for Medical Services - XX Fam. Planning				
			100	Foster Care - Not Determined IV-E	1033	Title XX
			101	Foster Care - IV-E	1033	Title XX
			102	Foster Care - EAF	1033	Title XX
			103	Foster Care - CW	1033	Title XX
			144	Preventive - EAF	1033	Title XX
			145	Preventive - EAF Not Determined	1033	Title XX
			146	Preventive - Not EAF Eligible	1033	Title XX

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
	419	Referral for Medical Services - MA-XIX Personal Care				
			100	Foster Care - Not Determined IV-E	1034	MA Health Related
			101	Foster Care - IV-E	1034	MA Health Related
			102	Foster Care - EAF	1034	MA Health Related
			103	Foster Care - CW	1034	MA Health Related
			144	Preventive - EAF	1034	MA Health Related
			145	Preventive - EAF Not Determined	1034	MA Health Related
			146	Preventive - Not EAF Eligible	1034	MA Health Related
	420	Referral for Medical Services - Other				
			100	Foster Care - Not Determined IV-E	1034	MA Health Related
			101	Foster Care - IV-E	1034	MA Health Related
			102	Foster Care - EAF	1034	MA Health Related
			103	Foster Care - CW	1034	MA Health Related
			144	Preventive - EAF	1034	MA Health Related
			145	Preventive - EAF Not Determined	1034	MA Health Related
			146	Preventive - Not EAF Eligible	1034	MA Health Related
	425	Fair Hearings and Appeals				
			100	Foster Care - Not Determined IV-E	1020	IV-E Preventive
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			106	Foster Care IV-E Eligible - AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting - DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYCH. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
			144	Preventive - EAF	1020	IV-E Preventive
			145	Preventive - EAF Not Determined	1020	IV-E Preventive
			146	Preventive - Not EAF Eligible	1020	IV-E Preventive

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
715	**Foster Care (Eligibility)**					
	400	Initial Fin./Cat.Determ. of Elig. IV-E				
			100	Foster Care - Not Determined IV-E	1000	IV-E Foster Care
			101	Foster Care - IV-E	1000	IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting- DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
	401	Initial Fin./Cat. Determ. of Elig. EAF				
			102	Foster Care - EAF	1036	EAF
	421	Redetermining IV-E Elig.				
			101	Foster Care - IV-E	1000	IV-E Foster Care
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting- DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
	422	Determining/Redetermining MA Elig.				
			100	Foster Care - Not Determined IV-E	1034	MA Health Related
			101	Foster Care - IV-E	1034	MA Health Related
			102	Foster Care - EAF	1034	MA Health Related
			103	Foster Care - CW	1034	MA Health Related
			104	Foster Care - NR	1034	MA Health Related
	423	Redetermining FNP/Title XX Elig.				
			103	Foster Care - CW	1001	Non IV-E Foster Care

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
716	**Foster Care (Case Planning/Management)**					
	403	Development/Re-evaluation of Case Plan				
			100	Foster Care - Not Determined IV-E	1000	IV-E Foster Care
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			104	Foster Care - NR	1037	NR
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting- DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
	410	Prep./Part. In Judicial Dter.				
			100	Foster Care - Not Determined IV-E	1000	IV-E Foster Care
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			104	Foster Care - NR	1037	NR
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting- DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
	411	Placement of Child				
			100	Foster Care - Not Determined IV-E	1000	IV-E Foster Care
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			104	Foster Care - NR	1037	NR

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
	412	Working with Investigative Agencies				
			100	Foster Care - Not Determined IV-E	1033	Title XX
			101	Foster Care - IV-E	1033	Title XX
			102	Foster Care - EAF	1033	Title XX
			103	Foster Care - CW	1001	Non IV-E Foster Care
			104	Foster Care - NR	1037	NR
			106	Foster Care IV-E Eligible-AWOL	1033	Title XX
			107	Foster Care IV-E Eligible Not in IV-E Setting- DETENTION	1033	Title XX
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1033	Title XX
			111	Foster Care - EAF Not Determined	1033	Title XX
			112	Foster Care - Not EAF Eligible	1033	Title XX
	413	Case Management/Monitoring				
			100	Foster Care - Not Determined IV-E	1000	IV-E Foster Care
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			104	Foster Care - NR	1037	NR
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting- DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
	414	Direct Provision of Services				
			100	Foster Care - Not Determined IV-E	1001	Non IV-E Foster Care
			101	Foster Care - IV-E	1001	Non IV-E Foster Care
			102	Foster Care - EAF	1001	Non IV-E Foster Care
			103	Foster Care - CW	1001	Non IV-E Foster Care
			104	Foster Care - NR	1037	NR
			106	Foster Care IV-E Eligible-AWOL	1001	Non IV-E Foster Care

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
			107	Foster Care IV-E Eligible Not in IV-E Setting- DETENTION	1036	EAF
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1036	EAF
	415	Referral for Services				
			100	Foster Care - Not Determined IV-E	1000	IV-E Foster Care
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			104	Foster Care - NR	1037	NR
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting- DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
	416	Referral for Medical Services - MA-XIX CHAP				
			100	Foster Care - Not Determined IV-E	1034	MA Health Related
			101	Foster Care - IV-E	1034	MA Health Related
			102	Foster Care - EAF	1034	MA Health Related
			103	Foster Care - CW	1034	MA Health Related
			104	Foster Care - NR	1034	MA Health Related
			106	Foster Care IV-E Eligible-AWOL	1034	MA Health Related
			107	Foster Care IV-E Eligible Not in IV-E Setting- DETENTION	1034	MA Health Related
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1034	MA Health Related
	417	Referral for Medical Services - MA-XIX Fam. Planning				
			100	Foster Care - Not Determined IV-E	1034	MA Health Related
			101	Foster Care - IV-E	1034	MA Health Related
			102	Foster Care - EAF	1034	MA Health Related

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
			103	Foster Care - CW	1034	MA Health Related
			104	Foster Care - NR	1034	MA Health Related
			106	Foster Care IV-E Eligible-AWOL	1034	MA Health Related
			107	Foster Care IV-E Eligible Not in IV-E Setting- DETENTION	1034	MA Health Related
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1034	MA Health Related
	418	Referral for Medical Services - XX Fam. Planning				
			100	Foster Care - Not Determined IV-E	1033	Title XX
			101	Foster Care - IV-E	1033	Title XX
			102	Foster Care - EAF	1033	Title XX
			103	Foster Care - CW	1033	Title XX
			104	Foster Care - NR	1033	Title XX
			106	Foster Care IV-E Eligible-AWOL	1033	Title XX
			107	Foster Care IV-E Eligible Not in IV-E Setting- DETENTION	1033	Title XX
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1033	Title XX
	419	Referral for Medical Services - MA-XIX Personal Care				
			100	Foster Care - Not Determined IV-E	1034	MA Health Related
			101	Foster Care - IV-E	1034	MA Health Related
			102	Foster Care - EAF	1034	MA Health Related
			103	Foster Care - CW	1034	MA Health Related
			104	Foster Care - NR	1034	MA Health Related
			106	Foster Care IV-E Eligible-AWOL	1034	MA Health Related
			107	Foster Care IV-E Eligible Not in IV-E Setting- DETENTION	1034	MA Health Related
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1034	MA Health Related

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
	420	Referral for Medical Services - Other				
			100	Foster Care - Not Determined IV-E	1034	MA Health Related
			101	Foster Care - IV-E	1034	MA Health Related
			102	Foster Care - EAF	1034	MA Health Related
			103	Foster Care - CW	1034	MA Health Related
			104	Foster Care - NR	1034	MA Health Related
			106	Foster Care IV-E Eligible-AWOL	1034	MA Health Related
			107	Foster Care IV-E Eligible Not in IV-E Setting- DETENTION	1034	MA Health Related
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1034	MA Health Related
	425	Fair Hearings and Appeals				
			100	Foster Care - Not Determined IV-E	1000	IV-E Foster Care
			101	Foster Care - IV-E	1000	IV-E Foster Care
			102	Foster Care - EAF	1036	EAF
			103	Foster Care - CW	1001	Non IV-E Foster Care
			104	Foster Care - NR	1037	NR
			106	Foster Care IV-E Eligible-AWOL	1000	IV-E Foster Care
			107	Foster Care IV-E Eligible Not in IV-E Setting- DETENTION	1000	IV-E Foster Care
			108	Foster Care IV-E Eligible Not in IV-E Setting - HOSPITAL	1034	MA Health Related
			109	Foster Care IV-E Eligible Not in IV-E Setting - PSYC. HOSP.	1034	MA Health Related
			110	Foster Care IV-E Eligible Not in IV-E Setting - OTHER	1000	IV-E Foster Care
718	**Foster Care (Homefinding/Rate Setting Group)**					
	424	Group Services				
			157	Title XX	1033	Title XX
	430	Recruitment/Licensing Foster Homes - Training				
			157	Title XX	1033	Title XX
	431	Recruitment/Licensing Foster Homes - Other				
			157	Title XX	1033	Title XX

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
725	**Adoption Assistance (IV-E)**					
	400	Initial Fin./Cat. Determ. of Elig. - IV-E				
			118	Adoption - IV-E Subsidy	1008	IV-E Adoption
	403	Development/Re-evaluation of Case Plan				
			118	Adoption - IV-E Subsidy	1008	IV-E Adoption
	410	Prep./Part. In Judicial Deter.				
			118	Adoption - IV-E Subsidy	1008	IV-E Adoption
	411	Placement of Child				
			118	Adoption - IV-E Subsidy	1008	IV-E Adoption
	413	Case Management/Monitoring				
			118	Adoption - IV-E Subsidy	1008	IV-E Adoption
	414	Direct Provision of Services				
			118	Adoption - IV-E Subsidy	1033	Title XX
	415	Referral for Services				
			118	Adoption - IV-E Subsidy	1008	IV-E Adoption
	416	Referral for Medical Services - MA-XIX CHAP				
			118	Adoption - IV-E Subsidy	1034	MA Health Related
	417	Referral for Medical Services - MA-XIX Fam. Planning				
			118	Adoption - IV-E Subsidy	1034	MA Health Related
	418	Referral for Medical Services - XX Fam. Planning				
			118	Adoption - IV-E Subsidy	1033	Title XX
	419	Referral for Medical Services - MA-XIX Personal Care				
			118	Adoption - IV-E Subsidy	1034	MA Health Related
	421	Redetermining IV-E Elig.				
			118	Adoption - IV-E Subsidy	1008	IV-E Adoption
	425	Fair Hearings and Appeals				
			118	Adoption - IV-E Subsidy	1008	IV-E Adoption
	432	Homefinding for Adoption - Training Prosp. Families				
			118	Adoption - IV-E Subsidy	1008	IV-E Adoption
726	**Adoption Case Activities (Other than 725)**					
	403	Development/Re-evaluation of Case Plan				
			119	Adoption - State Subsidy	1033	Title XX
			120	Adoption - FNP	1033	Title XX

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
	410	Prep./Part. In Judicial Deter.				
			119	Adoption - State Subsidy	1033	Title XX
			120	Adoption - FNP	1033	Title XX
	411	Placement of Child				
			119	Adoption - State Subsidy	1033	Title XX
			120	Adoption - FNP	1033	Title XX
	413	Case Management/Monitoring				
			119	Adoption - State Subsidy	1033	Title XX
			120	Adoption - FNP	1033	Title XX
	414	Direct Provision of Services				
			119	Adoption - State Subsidy	1033	Title XX
			120	Adoption - FNP	1033	Title XX
	415	Referral for Services				
			119	Adoption - State Subsidy	1033	Title XX
			120	Adoption - FNP	1033	Title XX
	416	Referral for Medical Services - MA-XIX CHAP				
			118	Adoption - IV-E Subsidy	1034	MA Health Related
			119	Adoption - State Subsidy	1034	MA Health Related
			120	Adoption - FNP	1034	MA Health Related
	417	Referral for Medical Services - MA-XIX Fam. Planning				
			118	Adoption - IV-E Subsidy	1034	MA Health Related
			119	Adoption - State Subsidy	1034	MA Health Related
			120	Adoption - FNP	1034	MA Health Related
	418	Referral of Medical Services - XX Fam. Planning				
			118	Adoption - IV-E Subsidy	1033	Title XX
			119	Adoption - State Subsidy	1033	Title XX
			120	Adoption - FNP	1033	Title XX
	419	Referral for Medical Services - MA-XIX Personal Care				
			118	Adoption - IV-E Subsidy	1034	MA Health Related
			119	Adoption - State Subsidy	1034	MA Health Related
			120	Adoption - FNP	1034	MA Health Related
	422	Determining/Redetermining MA Elig.				
			118	Adoption - IV-E Subsidy	1034	MA Health Related
			119	Adoption - State Subsidy	1034	MA Health Related

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
			120	Adoption - FNP	1034	MA Health Related
	425	Fair Hearings and Appeals				
			119	Adoption- State Subsidy	1033	Title XX
			120	Adoption - FNP	1033	Title XX
	432	Homefinding for Adoption - Training Prospective Families				
			157	Title XX	1033	Title XX
	433	Homefinding for Adoption - Other				
			157	Title XX	1033	Title XX
732	**Court Ordered Investigation**					
	403	Development/Re-evaluation of Case Plan				
			157	Title XX	1033	Title XX
			158	Title XX Below 200%	1035	Below 200%
	410	Prep./Part. In Judicial Deter.				
			157	Title XX	1033	Title XX
			158	Title XX Below 200%	1035	Below 200%
	413	Case Management/Monitoring				
			157	Title XX	1033	Title XX
			158	Title XX Below 200%	1035	Below 200%
733	**Child Care Development Block Grant**					
	427	Day Care Administration				
			157	Title XX	1026	Child Care Development Block
	428	Day Care Program				
			157	Title XX	1026	Child Care Development Block
734	**Adult Protective - Caretaker Abuse**					
	440	Title XX Adult (Other Activity)				
			157	Title XX	1033	Title XX
735	**Adult Protective - Self Neglect**					
	440	Title XX Adult (Other Activity)				
			157	Title XX	1033	Title XX

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
736	**Adult Preventive**					
	440	Title XX Adult (Other Activity)				
			157	Title XX	1033	Title XX
737	**Residential Placement for Adults**					
	440	Title XX Adult (Other Activity)				
			157	Title XX	1033	Title XX
738	**Educational**					
	440	Title XX Adult (Other Activity)				
			157	Title XX	1033	Title XX
739	**Employment**					
	440	Title XX Adult (Other Activity)				
			157	Title XX	1033	Title XX
741	**Health Related**					
	440	Title XX Adult (Other Activity)				
			157	Title XX	1033	Title XX
742	**Home Management**					
	440	Title XX Adult (Other Activity)				
			157	Title XX	1033	Title XX
743	**Homemaker - Other**					
	440	Title XX Adult (Other Activity)				
			157	Title XX	1033	Title XX
744	**Housekeeper/Chore**					
	440	Title XX Adult (Other Activity)				
			157	Title XX	1033	Title XX
745	**Housing Improvement**					
	440	Title XX Adult (Other Activity)				
			157	Title XX	1033	Title XX

Code	Activity Type					
	Code	Specific Services Activities				
			Code	Primary Client Category	Code	Program
746	**Personal Care**					
	440	Title XX Adult (Other Activity)				
			157	Title XX	1033	Title XX
747	**Social Group - Senior Citizens**					
	440	Title XX Adult (Other Activity)				
			157	Title XX	1033	Title XX
748	**Transportation**					
	440	Title XX Adult (Other Activity)				
			157	Title XX	1033	Title XX
749	**Unmarried Parent**					
	440	Title XX Adult (Other Activity)				
			157	Title XX	1033	Title XX
750	**Victims of Domestic Violence**					
	440	Title XX Adult (Other Activity)				
			157	Title XX	1033	Title XX

Chapter 24: Maintenance in Lieu of Rent (MLR)

Introduction *24-2*

Maintenance in Lieu of Rent (MLR) *24-2*

Instructions For Form LDSS-539 ..... *24-13*

INTRODUCTION

This chapter will discuss the provisions for reimbursement of maintenance in lieu of rent (MLR) for publicly owned space occupied by the local district. Topics include the preparation of LDSS-4927, "Statement of Estimated Annual Maintenance Costs" (SEAMC), the preparation of supporting depreciation and interest schedules, the preparation of the LDSS-539, "Information on Office Space Rental Charges in Publicly Owned Buildings" and the submission of the claims. This chapter will also outline A-87 guidelines for claiming rent of privately owned space.

MAINTENANCE IN LIEU OF RENT (MLR)

Reimbursement is available for the cost of services and maintenance in lieu of rent (MLR) of public owned buildings when such costs are identified as the expense of maintaining space suitable for continued occupancy. Reimbursable MLR costs include the following:

- Direct costs such as cleaning, fuel, light, power, water
- Indirect costs (including depreciation and allowable expenditures for maintenance incurred by other governmental entities or subdivisions)
- Interest costs incurred to finance capital expenditures for office space in certain circumstances
- The following capital investments in public buildings (claimed as depreciation):
  - Construction of a building
  - Construction of an addition to a building
  - Purchase of a building and the repair, alteration, or reconstruction of the building to make the space suitable for occupancy
  - Reconstruction or alteration of a building
  - Capital repairs and alterations of a non-recurring nature

It is expected the cost per square foot of maintaining office space in a publicly owned building will be lower than the cost of rent per square foot for a comparable privately owned building which is located in the community or similar location with equal convenience to the agency. Rental of a privately owned building should cost more, as rent must cover taxes and profit.

To determine if a claim for maintenance in lieu of rent is reasonable, the local district will compare costs between the public building(s) they occupy and similar privately owned buildings. The local district must obtain three independent written appraisals of privately owned space at least once every three years or more often if warranted by local real estate activity. The appraisals may come from qualified realtors, municipal officials or agencies. The appraisals must contain an estimate of total costs, and a total cost rate per square foot for comparative rent purposes. The appraisal need not be detailed but should take into consideration all elements of maintenance and service that would be included if the agency were to occupy office space in a privately owned building.

Local social services districts occupying space in a publicly owned building must complete form LDSS-4927, "Statement of Estimated Annual Maintenance Costs" (SEAMC) each year. The SEAMC provides an estimated total cost per square foot, for comparison with the appraisal amounts, and an estimated indirect cost per square foot, for claiming purposes. Claims for reimbursement relating to space must be supported and reconciled with the SEAMC.

If the total cost per square foot appearing on the SEAMC is greater than 75% of the lowest of the three appraisals of comparable rent, prior OTDA approval is required to claim costs. To obtain approval, the district must submit to the Bureau of Financial Services (BFS) form LDSS-539, "Information on Office Space Rental Charges in Publicly Owned Buildings" with supporting documentation as follows:

- LDSS-4927, "Statement of Estimated Annual Maintenance Costs" (SEAMC)
- Schedule(s) of depreciation, and related appraisals of future useful life
- Schedule(s) of annual interest cost
- Three independent appraisals of comparable rental

BFS approval of excess rates will be limited to the actual rate, or the lowest appraisal rate, whichever is less.

Preparation and Submission of SEAMC

The following schedule illustrates the LDSS-4927, "Statement of Estimated Annual Maintenance Costs" (SEAMC) which local districts complete to identify past actual maintenance costs and estimate future annual maintenance costs of publicly owned buildings. The SEAMC lists by expense item the direct and indirect amounts applicable to all occupants of the public office building and the direct and indirect amounts applicable to the DSS agency only. The SEAMC allocates costs of all occupants to the DSS agency based on the ratio of usable square footage occupied by the DSS to the total usable square footage. Usable square footage is space available only for actual office use and does not include shared areas such as stairways, corridors, rest rooms, elevators, etc. The SEAMC also identifies the indirect maintenance costs per square foot and total maintenance costs per square foot for the local agency.

LDSS-4927 (Revised 01/08)

STATEMENT OF ESTIMATED ANNUAL MAINTENANCE COSTS

New York State Office of Temporary and Disability Assistance

Address of Premises:

Object of Expense	SPACE RELATED COSTS			
	OF ALL OCCUPANTS		OF SOCIAL SERVICES AGENCY ONLY	
	Direct Column 1	Indirect Column 2	Direct Column 3	Indirect Column 4
1. Cleaning	$	$4,000.00	$1,000.00	$
2. Decorating and Maintenance Repairs				500.00
3. Depreciation		9,577.00		
4. Elevators				
5. Heating		6,000.00		
6. Insurance		300.00	100.00	
7. Interest*			600.00	
8. Lighting & Power				
9. Upkeep of Grounds	1,500.00			
10. Water				
11. Other (Specify)		100.00		
12. Total	$1,500.00	$19,977.00	$1,700.00	$500.00
13. Total Sq. Footage of Building	10,000 sq. ft.			
14. Sq. Footage Occupied Exclusively by Social Services Agency	5,000 sq. ft.			
15. Percentage of Building Occupied by Social Services Agency (Divide Line 14 by Line 13)	50.0%			
16. Prorated Annual Cost to Social Services Agency (Apply Line 15 Percentage to Totals on Line 12 Cols. 1 & 2, then enter in Cols. 3 & 4)			750.00	9,989.00
17. Total Estimated Costs to Social Services Agency (Lines 12 + 16)			$2,450.00	$10,489.00
18. Indirect Maintenance Costs per Sq. Ft. for Social Services Agency (Divide Line 17 Col. 4 by Line 14)				$2.10
19. Total Maintenance Costs per Sq. Ft for Social Services Agency (Divide Sum of Line 17 Cols. 3 & 4 by Line 14)				$2.59
20. Comparable Annual Rent per Sq. Ft. (Show Lowest of Three Appraisals)				

*Note: Interest costs incurred in the financing of publicly owned buildings newly occupied on or after October 1, 1980, that house local district staff should be included here.

Depreciation and Use Allowances

Depreciation and use allowances are allowable MLR expenses. These items must meet the requirements noted in number 15 of selected items of costs, Bulletin A-87, Attachment B. These requirements are in part as follows:

a. Depreciation and use allowances are a means of allocating the costs of fixed assets to a period benefiting from asset use. Compensation for the use of fixed assets on hand may be made through depreciation or use allowances. A combination of the two methods may not be used in connection with a single class of fixed assets (e.g., buildings, office equipment, computer equipment, etc.) except as provided in sub-section g.

b. The computation of depreciation or use allowances should be based on the acquisition cost of the assets involved. Where actual cost records have not been maintained, a reasonable estimate of the original acquisition cost may be used. The value of an asset donated to the governmental unit by an unrelated third party must be its fair market value at the time of donation. Governmental or quasi-governmental organizations located within the same state must not be considered unrelated third parties for this purpose.

c. The computation of depreciation or use allowances will exclude:

1. The cost of land,

2. Any portion of the cost of buildings and equipment borne by or donated by the federal government irrespective of where title was originally vested or where it presently resides, and

3. Any portion of the cost of buildings and equipment contributed by or for the governmental unit, or a related donor organization, in satisfaction of a matching requirement.

d. Where the use allowance method is followed, the use allowance for buildings and improvements (including land improvements, such as paved parking areas, fences, and sidewalks) will be computed at an annual rate not exceeding two percent of acquisition costs. When the use allowance method is used for buildings, the entire building must be treated as a single asset; the building's components (e.g. plumbing system, heating and air conditioning, etc.) cannot be segregated from the building's shell.

e. Where the depreciation method is followed, the period of useful services (useful life) established in each case for usable capital assets must take into consideration such factors as type of construction, nature of equipment used, historical usage patterns, technological developments, and the renewal and replacement policies of the governmental unit followed for the individual items or classes of assets involved. In the absence of clear evidence indicating that the expected consumption of the asset will be significantly greater in the early portions than in the later portions of its useful life, the straight line method of depreciation must be used. The straight-line method is the total acquisition cost of the asset divided by the total useful life of the asset (e.g. if an asset costs $150,000 and has a useful life of 20 years then it would have an annual depreciation value of $7,500). Depreciation methods once used must not be changed unless approved by the federal cognizant or awarding agency. When the depreciation method is introduced for application to an asset previously subject to a use allowance, the annual depreciation charge thereon may not exceed the amount that would have resulted had the depreciation method been in effect from the date of acquisition of the asset. The combination of use allowances and deprecia-

tion applicable to the asset must not exceed the total acquisition cost of the asset or fair market value at the time of donation.

f. When the depreciation method is used for buildings, a building's shell may be segregated from the major components of the building (e.g. plumbing system, heating system, air conditioning system, etc.) and each major component depreciated over its estimated useful life, or the entire building (i.e., the shell and all components) may be treated as a single asset and depreciated over a single useful life.

g. A reasonable use allowance may be negotiated for any assets that are considered to be fully depreciated. Such negotiated allowance will take into consideration the amount of depreciation previously charged, the estimated useful life remaining at the time of negotiation, the effect of any increased maintenance charges, decreased efficiency due to age, and any other factors pertinent to the utilization of the asset for the purpose contemplated.

h. Charges for use allowances or depreciation must be supported by adequate property records. When the depreciation method is followed, depreciation records indicating the amount of depreciation taken each period must also be maintained.

Depreciation Costs Appearing on SEAMC

In computing depreciation, the local district should determine the total life of the DSS occupied public buildings by adding the expired life, if any, to the appraised future useful life (which is determined by an outside independent appraiser, such as an engineer or an architect). Total building life must not be less than the standards noted below:

Masonry, solid (50 year life): A building of slow burning or fireproof construction such as masonry, brick, concrete, concrete or cinder block, tile, brick and steel, steel frame, steel and stucco, etc.

Masonry, frame (33 1/3 year life): A building having the same exteriors as above, but with wooden frame or similar construction.

Frame (25 year life): A building having a wooden frame or similar construction.

Computing Depreciation on New Construction

The following example illustrates the method of computing depreciation on a capital investment related to the construction of a building by a municipality:

Method of Computing Depreciation on Capital Investments Related to the Construction of a Building by a Municipality

a. Type of New Construction	Masonry, solid
b. Life of building (insert standard life)	50 years
c. Year constructed by municipality	1997
d. Date occupied by Social Service agency	January, 1998
e. Year by which building will be completely depreciated (b plus c)	2047
f. Cost (exclusive of land) to the municipality	$1,500,000
g. Amount of annual depreciation (f divided by b)	$30,000

The amount on line g is included in the SEAMC schedule, line 3, illustrated in this Chapter.

Copies of computations such as the above must be submitted to the Bureau of Financial Services together with the SEAMC when prior approval is requested in accordance with 18 NYCRR 609.5(f). A copy of the appraisal statement must also be submitted.

Method of Computing Depreciation on Capital Investments Related to the Construction of an Addition to a Building Owned by a Municipality

If a local district constructs on an existing building a horizontal addition such as a new wing, or a vertical addition, such as a new floor, the following procedures should be followed:

Horizontal Addition - Depreciation will be determined on the cost and life of the addition without regard to the cost and life of the building to which it is attached. The method of computing such depreciation is the same as that illustrated for depreciation on new construction.

Vertical Addition - As vertical additions are rare, no detailed method for computing depreciation is prescribed. Local agencies should obtain the advice of the Bureau of Financial Services in this manner.

Computing Depreciation Costs on a Building Purchase

The following example illustrates the method of computing depreciation on a capital investment related to the purchase of a building by a municipality. The purchase price must include other costs incurred to make the space suitable for occupancy.

Depreciation on Capital Investment Related to the Purchase of a Building and the Repair, Alteration, Reconstruction or Conversion of the Building at the Time of Purchase to Make Space Suitable for Occupancy

a. Type of Construction	Masonry, frame
b. Year Constructed	1982
c. Life of Building (insert appraised future useful life plus expired life, if any, since year of purchase)	40 years
d. Date of purchase by municipality	January, 1997
e. Date Occupied by Social Service Agency	March, 1998
f. Year building was altered or improved	1997-98
g. Cost (exclusive of land) to the municipality when purchased	$1,000,000
Plus other costs to make the space suitable for occupancy:	5,000,000
Total	$6,000,000
h. Amount of Annual Depreciation (g total divided by c)	$150,000
i. Date when Building will be Fully Depreciated	January, 2037

The amount on line h would appear in the SEAMC illustrated in this chapter.

Copies of computations such as the above must be submitted to the Bureau of Financial Services together with the SEAMC when prior approval is requested in accordance with 18 NYCRR 609.5(f). A copy of the appraisal statement must also be submitted.

If the cost of construction or purchase of a building cannot be obtained from available records, an estimate of the cost at the time of construction or purchase may be used for computing the amount of depreciation.

Computing Depreciation on a Capital Investment Related to the Reconstruction or Conversion of a Building Owned by a Municipality

The next two examples illustrate the method of computing depreciation on a capital investment related to the reconstruction or conversion of a building owned by a municipality:

The first example illustrates the depreciation schedule if the building was originally constructed by the municipality and the second example illustrates the depreciation schedule if the building was originally purchased by the municipality.

Building originally constructed by municipality

a. Type of construction	Masonry, solid
b. Life of building If depreciation is currently being claimed in the approved rate for maintenance in lieu of rent, insert as Item b the same "life of building" previously reported. If depreciation is not being claimed as a part of maintenance in lieu of rent, insert in Item b of this sample the revised overall life of building, giving effect to the reconstruction or conversion. The 55 years shown above illustrates the former and comprises 30 years completed life to date of reconstruction plus 25 years appraised future life after reconstruction (Item j below).	55 years
c. Date constructed (Month and Year)	October, 1967
d. Date when reconstructed building will be fully depreciated (Month and Year)	October 2022
e. Cost to municipality when constructed	$600,000
f. Less allowable depreciation from October 1967 to October 1997 when reconstruction or reconversion was completed (e divided by b times 30)	327,300
g. Remaining original cost to be depreciated	272,700
h. Cost of reconstruction or conversion in 1997	773,700
i. Total cost subject to depreciation from 1997 (g plus h)	$1,056,400
j. Appraised future useful life after reconstruction or conversion in 1997	25 years
k. Annual depreciation (i divided by j)	$42,260

Item k would appear as depreciation in the SEAMC schedule illustrated earlier in the chapter.

Copies of computations such as the above must be submitted to the Bureau of Financial Services together with the SEAMC when prior approval is requested in accordance with 18 NYCRR 609.5(f). A copy of the appraisal statement must also be submitted.

Reconstruction or Conversion (cont.)

Building originally purchased by a municipality

a. Type of construction	Masonry, solid
b. Life of building (If depreciation is currently being claimed in the approved rate for maintenance in lieu of rent, insert in Item b the same "life of building" previously reported. If depreciation is not being claimed as a part of maintenance in lieu of rent, insert in Item b of this sample the expired life of building from year of purchase to year in which reconstruction or conversion is completed plus the appraised future useful life of the building after reconstruction or conversion is completed. The 50 years illustrates the latter type of situation and is comprised of 25 years from date of purchase to date of reconstruction plus appraised future life after reconstruction (Item k below).	50 years
c. Date purchased by municipality (month and year)	October, 1972
d. Date occupied by welfare agency (month and year)	January, 1974
e. Date when reconstructed building will be fully depreciated	October, 2022
f. Purchase price and other costs required to make space suitable for occupancy	$850,000
g. Less allowable depreciation from 1972 to 1997 when reconstruction or reconversion was completed (f divided by b times 25 years)	425,000
h. Remaining original cost to be depreciated	425,000
i. Cost of reconstruction or conversion in October 1997	450,000
j. Total cost subject to depreciation from 1997 (h + i)	$875,000
k. Appraised future useful life after reconstruction or conversion in 1997	25 years
l. Annual depreciation (j divided by k)	$35,000

Item l would appear as depreciation in the SEAMC illustrated in this Chapter.

Computations such as the above must be submitted to the Bureau of Financial Services together with the SEAMC when prior approval is requested in accordance with 18NYCRR 609.5(f). The appraisal statement must also be submitted.

Interest

Interest costs are allowable to the extent they meet the requirements in number 26 of selected items of costs, Bulletin A-87, Attachment B. These requirements are as follows:

a. Costs incurred for interest on borrowed capital or the use of a governmental unit's own funds, however represented, are unallowable except as specifically provided in sub-section b or authorized by federal legislation.

b. Financing costs (including interest) paid or incurred as part of the costs of building acquisition, construction, or fabrication, reconstruction or remodeling completed on or after October 1, 1980 is allowable subject to the following conditions:

1. The financing is provided (from other than tax or user fee sources) by a bona fide third party external to the governmental unit.

2. The assets are used in support of federal awards.

3. Earnings on debt service reserve funds or interest earned on borrowed funds pending payment of the construction or acquisition costs are used to offset the current period's cost or the capitalized interest, as appropriate. Earnings subject to being reported to the Federal Internal Revenue Service under arbitrage requirements are excludable.

4. Governmental units will negotiate the amount of allowable interest whenever cash payments (interest, depreciation, use allowances, and contributions) exceed the governmental unit's cash payments and other contributions attributable to that portion of real property used for federal awards.

Interest Costs Appearing on the LDSS-4927, "Statement of Estimated Annual Maintenance Costs" (SEAMC)

Interest on buildings occupied by the local district on or after October 1, 1980, is reported on line 7 of the SEAMC.

Interest costs incurred in the financing of a publicly owned building is reported on a Schedule of Annual Interest Costs and calculated by either of the following methods:

Mortgage method - If the district opts to finance the building via a mortgage, then the interest cost incurred each year is included as part of the amount shown on line 7 of the SEAMC. To illustrate - Assume a $1,500,000 mortgage at 6 percent for 50 years, payable yearly. The building was newly occupied on January 1, 1998. The following is a 5-year example for using the mortgage method:

Year	Annual Payment	Principal Payment	Annual Interest
1998	$95,166	$5,166	$90,000
1999	95,166	5,476	89,690
2000	95,166	5,805	89,361
2001	95,166	6,153	89,013
2002	95,166	6,522	88,644

Bond method - If the district opts to finance a building by a bond issue, the yearly interest cost incurred for the life of the bond issue is included as part of the amount shown on the SEAMC, line 7. If the district establishes a sinking fund for the retirement of the bonds, any interest earned by this fund is used to offset the interest incurred.

A sinking fund is basically a separate account for which cash is deposited (usually annually) over the life of the bond issue to pay off the principal when it falls due. This cash is invested in income producing activities.

To illustrate - Assume a $1,500,000 bond issue at 7 percent for 20 years. The building was newly occupied on January 1, 1998.

a. Annual interest cost	$105,000
b. Sinking fund established 1/1/98 first year	$75,000
c. Rate of interest	6%
d. Annual interest earned	$4,500
e. Amount of interest to be included in annual MLR calculation (a minus d)	$100,500

The following is a 5-year example for using a sinking fund:

Year	Sinking Fund Annual Payment	Sinking Fund Total	Compounded Interest Earned	Interest Paid	MLR Interest
1998	$75,000	$75,000	$4,500	$105,000	$100,500
1999	75,000	150,000	9,270	105,000	95,730
2000	75,000	225,000	14,330	105,000	90,670
2001	75,000	300,000	19,690	105,000	85,310
2002	75,000	375,000	25,370	105,000	79,630

For 1998, interest costs of $100,500 would be included in the MLR calculation.

INSTRUCTIONS FOR FORM LDSS-539

"Information on Office Space Rental Charges In Publicly Owned Buildings"

Form LDSS-539 is prepared and submitted to the Bureau of Financial Services only when the SEAMC computation of the total cost per square foot is in excess of 75% of the lowest comparable total rent per square foot on a privately owned building.

Section 1 General Identifying Data

Fill in the agency, location, total usable office space, DSS usable office space, percentage of DSS usable office space, and the size of staff: Please note the following:

- "*Description of Building"* is information as to the type of building (one-story, two story, skyscraper, etc.), construction (adobe, brick, stone, reinforced concrete, etc.), and facilities (air conditioning, elevators, etc.)
- "*Usable Space"* is only that space available for actual office use and does not include such areas as corridors, washrooms, or space that is generally necessary for access to the office space itself. This data is particularly significant for offices in court-houses or county capitol buildings that have space for foyers, lobbies, and memorial halls, which would be excluded.
- "*Percentage"* is the computation of DSS usable space to the total usable space of the building.
- *"Size of Staff"* is the total number of employees occupying the space provided.

Section 2 Rental Charges in Relation to Comparable Rentals

This section compares the total SEAMC costs per square foot to the total appraised rental costs per square foot for privately owned space. Please note the following:

- The columns "cost of building" and "service and maintenance" provide for identifying the yearly total maintenance costs for a DSS occupied building.
- The "cost of building" column includes depreciation and interest appearing on SEAMC, lines 3 and 7.
- The "service and maintenance" column includes all other costs appearing on the SEAMC.
- The total column is the total of the "cost of building" and "service and maintenance" columns.
- If the building is fully depreciated and there are no interest charges only the "service and maintenance" column will be completed.
- Line 1 (rent per square foot), "cost of building" column, is the total estimated depreciation and interest amount allocated to the DSS on the SEAMC divided by the square footage occupied exclusively by the DSS agency.
- Line 1 (rent per square foot), "service and maintenance" column, is the total remaining costs relating to space allocated to the DSS on the SEAMC (not including depreciation and interest) divided by the square footage occupied exclusively by the DSS agency.

- Line 2, (amount per year to agency) "cost of building" column, is the total estimated depreciation and interest amount allocated to the DSS on the SEAMC.
- Line 2, (amount per year to agency), "service and maintenance" column, is the total remaining costs relating to space allocated to the DSS on the SEAMC (not including depreciation and interest).
- The line for the three comparable rentals are for the appraisals for the total costs per square foot. The lowest of the three appraisals recorded in this section of the form will be the basis for application of the 75% standard of comparable rental.
- "Date of Occupancy" is the date the building was occupied by the DSS. Frequently, the effective date of approval and the date of occupancy may be the same, but in no event should the effective date be earlier than the date of occupancy.
- The “Quarter of First Claim” should indicate the period in which the agency first included these costs in their claim for reimbursement.
- The “Percentages of Rental Charges Allocated for Federal Reimbursement” should be left blank.

Section 3 Detail of Costs in Rental Charges

This section requires the detailed identification of the various costs of office space in publicly owned buildings. Columns identify the cost of the building, the estimated life, the start and end date of costs, the elements of service and maintenance items, and the cost per year.

The cost of purchase or construction on lines 1 and 2, cost of building column, includes the total costs of the building which the DSS occupies (including total interest charges over the life of a mortgage or bond). The total costs of capitalized repairs and alterations done to the building (to be separate from other service and maintenance costs) appear in line 3, cost of building column. These amounts should be supported by schedules of depreciation and interest.

Other costs included under the “cost of building” column may include landscaping, architect fees, plans, etc.

The "estimated life" column and the "start and end date" column only apply to SEAMC capitalized expenditures appearing in lines 1, 2, and 3, column 1. This information is obtained from the schedules of depreciation and interest that were explained earlier in the chapter.

SEAMC maintenance items (other than amounts appearing in the “cost of building” column) are listed in the "elements of service and maintenance item" column.

The "cost per year" column includes the costs of SEAMC maintenance items (other than depreciation and interest). The period used in determining the cost per year must be indicated in Section III, the bottom middle box.

Section 4 Explanation of Charges in Excess of 75% of Lowest Comparable Rental

A detailed explanation is required on the reasons why the total rent per square foot per year exceeds 75% of the lowest comparable rent of a privately owned building. This explanation should cover the accessibility of the office, lack of available space within the community, and high cost data, etc.

Section 5 Charges to Other Federally Aided Programs in Building

Any differences in charges that may be made to other federally aided programs occupying space in the building should be explained.

LDSS - 539 (Revised 01/08)

INFORMATION ON OFFICE SPACE RENTAL CHARGES IN PUBLICLY OWNED BUILDINGS

New York State Office of Temporary and Disability Assistance

SECTION 1: General Identifying Data

Agency	Location	Total Usable Office Space	Usable Office Space to DSS
Description of Building			Percentage
			Size of Staff

SECTION 2: Rental Charges in Relation to Comparable Rentals

Rental Charges	Cost of Building	Service and Maintenance	Total	Leave Blank	
1. Rent per square foot per year				State Approval	Effective Date
2. Amount per year to agency				Federal Approval	Effective Date
Comparable Rentals 1. 2. 3.		Date of Occupancy	Quarter of First Claim	Percentages of Rental Charges Allocated for Federal Reimbursement:	

SECTION 3: Details of Costs in Rental Charges

	Cost of Building	Estimated Life	Start Date	End Date	Elements of Service and Maintenance	Cost per Year [1]
1. Purchase					Item	
2. Construction						
3. Repairs and Alterations						
4. Other (specify)						
TOTAL		[1] Period used in determining cost.			**TOTAL**	

SECTION 4: Explanation of Charges in Excess of 75% of Lowest Comparable Rental

SECTION 5: Charges to Other Federally Aided Programs in Building

Are there any charges to other Federally aided programs in building? Yes ☐ No ☐ | Is the basis for charges the same? Yes ☐ No ☐

If charges are not the same, explain:

Submitting Form LDSS-539 "Information on Office Space Rental Charges In Publicly Owned Buildings"

When submitting a copy of the LDSS-539, “Information on Office Space Rental Charges in Publicly Owned Buildings” to the Bureau of Financial Services, 40 North Pearl Street, 14th Floor, Albany, New York, 12243, remember to also submit the following supporting schedules if necessary:

- LDSS-4927, “Statement of Estimated Annual Maintenance Costs” (SEAMC)
- Schedule of computation of depreciation
- Schedule of annual interest cost
- Three independent appraisals of comparable rental

Deadlines for Completing the SEAMC and Retroactive Claims

For a newly occupied publicly owned building, the initial request for approval of estimated costs must be submitted to BFS not later than the end of the first quarter in which the space is occupied. The final SEAMC must be submitted not later than the end of the fourth quarter to avoid loss of reimbursement. An extension of time may be requested if there is an unavoidable delay in the compilation of the necessary data. BFS must be notified immediately in writing of the reasons for the delay. Not later than twelve months following the close of the annual period for which an estimated rate for maintenance in lieu of rent has been established (via a SEAMC), the rate must be revised based upon actual costs determined for the previous annual period.

Retroactive claims for reimbursement based upon a revised rate must be made before the last day for submission of the regular claim for the period including the twelfth month of the next fiscal year (for example, the December administrative claim due January 20 in a calendar year). The claim may include adjustments from and including the first month of the prior fiscal year (such as, January of the prior calendar year). If, when calculating the actual costs for the prior year, it is found that total maintenance costs exceed 75% of the lowest appraisal of comparable rent, then the district must submit LDSS-539, “Information on Office Space Rental Charges in Publicly Owned Buildings” with its retroactive claim. The SEAMC must be revised by the local district if there is any change in the amount of space for which the rate was originally established.

Instructions for Current Claiming

Reimbursement for direct DSS expenses (SEAMC, line17, column 3) must be claimed when the actual disbursement is made. Non-salary amounts are coded by object of expense and claimed as a direct non-salary agency expenditure on the Schedules LDSS-923 and the LDSS-923 Summary.

DSS indirect estimated expenses appearing on the SEAMC, line 17, column 4 are divided by 12 and one twelfth of the expenses are reported on the LDSS-923 Summary under Code 21, Maintenance in Lieu of Rent (MLR). Amounts reported on the LDSS-923 Summary are transferred to the Schedule D. The district should use the new indirect rate as an estimated MLR rate for the remainder of the current years reimbursement claims.

Whenever it is feasible to identify space by organizational unit (due to separate housing of various functional units, a detailed chart of space occupancy by organizational unit, etc.) direct and indirect amounts should be assigned to individual functions and the appropriate expenditure amount coded to the correct category. If space cannot be so identified, the direct and indirect expenditures should be coded to the appropriate overhead category (i.e. F20 or F40).

Instructions for Submitting Retroactive Claims

After the close of the district's fiscal year, the estimated costs previously claimed for the year must be adjusted to actual costs. The following steps should be taken:

- Local districts occupying space in a publicly owned building must complete a LDSS-4927, “Statement of Estimated Annual Maintenance Costs”, (SEAMC) to arrive at an estimated rate per square foot for indirect and total maintenance costs.
- The district must prepare a supplemental claim adjustment for the difference between costs claimed on the LDSS-923 Summary for the prior year and actual costs determined by the amount shown on the updated SEAMC, line 17, column 4 (indirect maintenance costs for the DSS agency). This supplemental claim may be submitted with any monthly claim through June. The supplemental claim must be prepared and submitted in the same manner as A-87 and Fringe Benefit adjustments for acceptance by the Automated Claiming System (ACS). When computing this adjustment, if the total maintenance costs exceed 75% of the lowest appraisal of comparable private space, then Form LDSS-539 must be submitted to BFS for approval with the supplemental claim. Local districts must also submit three independent written appraisals of comparable rent in a privately owned building when costs exceed 75% of the lowest appraisal. Schedules for depreciation and interest must also be submitted if changes have occurred for these items of expense.
- An adjustment is included in the current month's LDSS-923 Summary claim for the difference between amounts already claimed during the current year and what would have been claimed had the new rate been used.
- Subsequent to the end of the district's fiscal year, actual maintenance costs for the past year must be determined and a new total and indirect rate computed on the SEAMC.

Example:

In 1998, the district prepared a LDSS-4927, "Statement of Estimated Annual Maintenance Costs" (SEAMC) and estimated a total maintenance cost of $3.60 per square foot. There are no direct maintenance costs to include in the total maintenance cost figure.

DSS occupies 100,000 square feet, the estimated Maintenance in Lieu of Rent (MLR) costs for the year are $360,000 or a monthly MLR charge of $30,000 ($360,000 divided by 12).

At the end of the year the total annual maintenance costs are determined to be $375,000. The adjustments for actual costs are as follows:

June 1999 claim for MLR	$31,250 ($375,000 divided by 12) new rate
Adjustment for first 5 months of 1999	6,250 (5 months x $1,250)
Total Current Claim	$37,500
Supplemental Claim Adjustment to actual for 1998	$15,000 ($375,000 - $360,000)

For 1998, a local district has obtained 3 appraisals of $5.00, $5.50 and $5.75 per square foot. The indirect rate of $3.75 per square foot is equal to 75% of $5.00.

If actual costs for 1998 had exceeded $375,000, the district would need to submit form LDSS-539 and supporting schedules in addition to the supplemental claim.

Rental Space

Privately owned space occupied by a local district is claimed as rent. Rent is noted as a selected item of cost in Bulletin A-87, Attachment B, number 38. Federal A-87 rules provide that:

- Rental costs are reimbursable provided the costs are reasonable according to market conditions in the area, the alternatives available, life expectancy, condition, and value of the property leased.
- Sale/leaseback arrangements are allowable. The costs of such an arrangement cannot exceed the amount that would have been allowed had the governmental unit continued to own the property.
- Rental agreements under less than arms length leases are allowable up to the amount that would have been allowed had the governmental unit owned the title. Examples of such agreements are:
  - One party to the lease substantially controls or influences the actions of the others.
  - Both parties are parts of the same governmental unit.
  - The governmental unit creates an authority to rent to the governmental unit and other parties.
- Rental costs (under leases required to be capital leases under GAAP) are allowed only up to the amount the governmental unit would have been allowed had the governmental unit purchased the property on the date the lease agreement was executed. This amount would include such costs as depreciation, maintenance, taxes, insurance, but exclude any unallowable costs.

Rental costs of privately owned buildings are claimed as a non-salary expense on the LDSS-923 under object of expense 12, "Rent."

Chapter 25: Refugees/Entrants/ Unaccompanied Minors

Introduction *25-2*

Description *25-2*

Types of Costs *25-3*

Claiming on the LDSS-3510 Schedule RF-6A *25-3*

INTRODUCTION

This chapter describes the Refugee and Cuban/Haitian Entrant programs, the types of costs allocated to these programs, and the instructions for calculating and claiming 100% federal reimbursement for these costs.

DESCRIPTION

A uniform method of calculating administrative costs is necessary to obtain 100% federal reimbursement for the following programs:

- The Refugee Assistance Program (RAP) including Unaccompanied Minors, Refugee Cash Assistance (RCA) and Refugee Medical Assistance (RMA), and
- The Cuban/Haitian Entrant Program (CHEP) including Unaccompanied Minors, Refugee Cash Assistance (RCA) and Refugee Medical Assistance (RMA).

Reimbursement for RAP is authorized by the Refugee Education Act of 1980 and is provided to all bona fide refugees without regard to the refugee's national origin.

CHEP participants are not classified as refugees. CHEP reimbursement is provided under the Fascell-Stone Amendment of the Refugee Education Act of 1980.

Effective November 16, 1995, the Refugee Cash Assistance (RCA) and Refugee Medical Assistance (RMA) programs became available to those applicants who:

- Are verified as bona fide refugees or entrants
- Have resided in the United States for less than eight months after entry into the country
- Have established New York State residency
- Are ineligible for the Federal program TANF

After eight months of U.S. residency, these recipients may be considered for other cash assistance programs, such as Safety Net or SSI. This time limitation does not apply to the Unaccompanied Minors program.

Recipients of RCA and/or RMA are included in the Safety Net population for claiming of cash assistance or medical assistance, and the associated administrative costs. Refugee Cash and Medical Assistance Program (RCA & RMA) details are contained in Administrative Directive 05 ADM-01.

The additional federal shares for RAP and CHEP administrative costs are identified on an LDSS-3510 "Schedule RF-6A Federal Reimbursement For Refugees/Cuban Haitians Entrants Administrative Costs" prepared monthly for each program. The additional federal share amounts for RAP and CHEP are claimed on a corresponding LDSS-1047 "RF-6 Monthly Claim for Reimbursement and Statistical Report - Assistance to Resettled Refugees." The instructions for the preparation of the RF-6 are found in Fiscal Reference Manual, Volume 2, Chapter 3.

TYPES OF COSTS

The types of costs charged to the programs include the following:

- Salary and fringe benefit costs identified either directly or indirectly for employee activities benefiting the RAP and CHEP programs
- Non-salary costs including materials, supplies, utilities, equipment, rent, transportation and other approved expenditures identified either directly or indirectly to RAP and CHEP
- Unaccompanied Minor administrative costs identified on the LDSS-2347-B "Schedule D-2 Allocation for Claiming General Services Expenditures"
- F40 Overall Overhead and F20 DSS Overhead costs allocated to RAP and CHEP
- A-87 indirect costs allocated to RAP and CHEP

CLAIMING ON THE LDSS-3510 SCHEDULE RF-6A

"Federal Reimbursement for Refugees or Cuban/Haitian Administrative Costs"

The Schedule RF-6A identifies administrative costs for RAP and CHEP by the indirect method or the direct method. Districts cannot claim using both the indirect method and the direct charge method on the same RF-6A. A separate RF-6A must be prepared for each reporting method (direct or indirect). A separate RF-6 must also be prepared for each RF-6A submitted to the Bureau of Financial Services (BFS).

Before completing the RF-6A claiming schedule, the information required at the top of the form should be filled in. Indicate the name of the district and the month of the claim.

Instructions for Preparing the Schedule RF-6A (Indirect Method)

Administrative costs determined by the indirect method are claimed in the first instance on the Schedule D and its sub-schedules. Additional federal reimbursement for 100% of the remaining non-federal share is reported on the Schedule RF-6A.

The indirect method entails developing percentages for each program by dividing the RAP and CHEP program cases for the applicable category by the entire caseload for each applicable category (See RF-6A, section 1 instructions).

Each percentage is then multiplied by the combined state and local shares claimed for the applicable category on the Schedule D sub-schedules. The results are the state and local district's portion of administrative costs identified for the RAP and CHEP cases (See RF-6A, section 2 instructions).

One exception to the indirect method is that administrative costs of providing foster care and related services to Refugee and Entrant Unaccompanied Minors are identified on the LDSS-2347B "Schedule D-2 Allocation and Claiming of General Service Expenditures." Those costs are <u>not</u> reimbursed on the Schedule D-2. They are transferred in total to the Schedule RF-6A.

Administrative amounts are not identified on the RF-6A for services provided to Refugee or Entrant adults. These activities are provided by the state through purchase of service contracts with community agencies.

Federal funding is unavailable for the non-federal share of expenditures made to refugees under the TANF program. As a result, any receivables previously posted for Refugee/Entrants funding for TANF/EAF (formerly ADC/EAF) cases should be written off.

Section 1 - Calculation of Quarterly Percentages for Federal Shares

The statistics from the previous quarter are utilized for this purpose of claiming under the indirect method.

Lines 1, 2, & 3

These lines require monthly statistics for any RAP and CHEP (including unaccompanied minors) cases open in the categories listed in columns A through D in section 1. RCA and/or RMA recipients are included in the Safety Net population. The data that comprises the numerator must be consistent with the statistical data in the denominator for the applicable Refugee/Entrant category for each percentage calculation. Local districts shall obtain the data from sources verifiable under a post audit. The sources of the data may be available statistical reports, rolls or authorization forms. If a district does not have any other procedures that effectively provide these statistics, then this data should be obtained from a count of the documentation of the I-94s (Arrival/Departure Document).

Line 4

Enter the sum of the totals of lines 1, 2, and 3 for columns A through D.

Lines 5, 6, & 7

In columns A through D enter the required statistical data for the total caseload each line for the respective categories in these columns.

Line 8

Add lines 5 through 7, and enter the totals for columns A through D in the respective columns.

Line 9

Calculate and enter the percentages on line 9, columns A through D by dividing the entries on line 4 by the entries in the identical columns on line 8. These percentages should be calculated to four decimal places (e.g., 15.11%).

The percentages are transferred to section 2 of the RF-6A as follows:

- The percentage in column A is entered in column 3, line 10.
- The percentage in column B is entered in column 3, line 11.
- The percentage in column C is entered in column 3, line 13.
- The percentage in column D is entered in column 3, line 14.

The percentages are transferred to section 3 of the RF-6A as follows:

- The percentage in column A is entered in column 3, line 16.
- The percentage in column B is entered in column 3, line 17.
- The percentage in column C is entered in column 3, line 19.

- The percentage in column D is entered in column 3, line 20.

Section 2 - Calculation of Non-A-87 Costs Eligible for Federal Aid

Column Instructions

Column 1 State Share

For each line, the applicable state share, as reported on the respective D Series sub-schedule, should be carried over and entered on the appropriate line.

Column 2 Local Share

For each line, the applicable local share, as reported on the respective schedule, should be carried over and entered on the appropriate line.

Column 3 Applicable Percentages

For each line, enters the applicable percentage as determined in section 1 above.

Column 4 Federal Reimbursement for State Share

For each line, multiply the State share amount in column 1 by the applicable percentage in column 3. Enter the result on the appropriate line in column 4.

Column 5 Federal Reimbursement for Local Share

For each line, multiply the local share amount in column 2 by the applicable percentage in column 3. Enter the result on the appropriate line in column 5.

Column 6 Total Federal Reimbursement Columns 4 & 5

Add the amounts in columns 4 and 5 together, and enter the result in column 6 on the appropriate line.

Line Instructions

Line 10 I/CM Costs Non-Federal

For the identical month add the State shares from the Schedule D-1, section 1, line 12, columns 3, 5, and 6, and place the total on line 10, column 1 of the RF-6A. Add the local shares from Schedule D-1, section 1, line 13, columns 3, 5, and 6, and place the total on line 10, column 2 of the RF-6A. Column 3 is multiplied by column 1 and the result is entered in column 4. Column 3 is also multiplied by column 2 and the result is entered in column 5. Columns 4 and 5 are added together and entered in column 6.

Line 11 IV-D Child Support Expenditures

For the identical month, carry the State share from the Schedule D-8, line 27, to line 11, column 1 of the RF-6A. Carry the Local share from the Schedule D-8, line 30, to line 11, column 2 of the RF-6A. Column 3 is multiplied by column 1, and the result is entered in column 4. Column 3 is multiplied by column 2, and the result is entered in column 5. Columns 4 and 5 are added together, and the result is entered in column 6.

Line 12 Serv. Calculation

The administrative costs of providing services related to Unaccompanied Minors will be transferred as follows. The Services Random Moment Survey (SRMS) will produce a percentage for Unaccompanied Minors. This percentage will be used on Schedule D-2, section 1 as part of the regular distribution

percentages in column 4. The resulting distribution, for the most part, will only be for Refugee minors, and will be transferred from the Schedule D-2, section 1-A, line 17, column 6 to Schedule RF-6A, section 2, line 12, column 5. Also enter this amount in column 6 of line 12.

Line 13 Food Stamps Expenditures

For the identical claim month, carry the State share from Schedule D-7, section 1, line 11, column 1 to line 13, column 1 of the RF-6A. Carry the Local share from Schedule D-7, section 1, line 12, column 1 to line 13, column 2 of the RF-6A. Column 3 is multiplied by column 1, and the result is entered in column 4. Column 3 is also multiplied by column 2, and the result is entered in column 5. Columns 4 and 5 are added together, and entered the result in column 6.

Line 14 Employment Expenditures

For the identical claim month, carry the State share from Schedule D-3 section 1, line 14, column 8 to line 14, column 1 of the RF-6A. Enter the Local share from Schedule D-3, section 1, line 15, column 8 to line 14, column 2 of the RF-6A. Column 3 is multiplied by column 1, and the result is entered in column 4. Column 3 is also multiplied by column 2, and the result is entered in column 5. Columns 4 and 5 are added together, and the result is entered in column 6.

Line 15 Sub Total

For column 4 add lines 10, 11, 13, and 14 together, and enter the result on line 15. For column 5 add lines 10 through 14 together, and enter the result on line 15. For column 6 add lines 10 through 14 together, and enter the result on line 15.

Section 3 - Calculation of A-87 Costs Eligible for Federal Aid

All of the amounts listed in section 3 will be obtained from the appropriate schedule for the identical claim month.

Line 16 I/CM Costs Non-Federal

Add together the amounts from Schedule D-1, section 2, line 11, columns 3, 5, and 6, and enter the result on line 16, column 2 of the RF-6A. Column 3 is multiplied by column 2, and the result is entered in column 5 and column 6.

Line 17 IV-D Child Support Expenditures

Enter the amount from Schedule D-8, section 3, line 16 on line 17, column 2 of the RF-6A. Column 3 is multiplied by column 2, and the result is entered in column 5 and column 6.

Line 18 Serv. Calculation

The A-87 costs related to providing services to Unaccompanied Minors will be transferred as follows. The SRMS will produce a percentage for Unaccompanied Minors. This percentage will be used on Schedule D-2, section 2 as part of the regular distribution on column 4. The resulting distribution, for the most part, will only be for Refugee minors, and will be transferred from the Schedule D-2, section 2, line 15, column 6 to Schedule RF-6A, section 3 on line 18, column 5. Also enter this amount in column 6 of line 18.

Line 19 Food Stamps Expenditures

Enter the amount from Schedule D-7, section 2, line 8, column 1 on line 19, column 2 of the RF-6A. Column 3 is multiplied by column 2, and the result is entered in column 5 and column 6.

Line 20 Employment Expenditures

Enter the amount from Schedule D-3, section 2, line 5, column 8 on line 20, column 2 of the RF-6A. Column 3 is multiplied by column 2, and the result is entered in column 5 and column 6.

Line 21 Sub Total

In column 5 add lines 16 through 20 together, and enter the result in column 5 on line 21. In column 6, add lines 16 through 20 together, and enter the result in column 6 on line 21.

Section 4 - Total Administrative Costs Eligible for Federal Aid

Line 22 Grand Total

Columns 1-3 are blank. Column 4 is the same as line 15, column 4. Column 5 is the sum of lines 15 and 21, column 5. Column 6 is the sum of lines 15 and 21, column 6.

The amounts on line 22 are transferred to line 7 of the RF-6 as follows:

Column 4 of the RF-6A to column 2 of the RF-6,
Column 5 of the RF-6A to column 3 of the RF-6, and
Column 6 of the RF-6A to columns 1 and 4 of the RF-6.

Instructions for Preparing Schedule RF-6A (Direct Charge Method)

The direct charge method allows districts that have staff assigned entirely to any or all of the activities under RAP and CHEP to directly claim any identifiable salary, non-salary and overhead costs. Direct charge costs are claimed on the RF-6A in sections 2, 3, and 4 in the first instance (not initially on the RF-2A as when using the indirect method). Section 1 of the RF-6A must be left blank.

Federal funding is unavailable for the non-federal share of expenditures made to refugees under the TANF program. Any receivables posted for Refugee funding for TANF/EAF (formerly ADC/EAF) cases should be written off.

The direct method should not be used to identify Unaccompanied Minor costs. These amounts are identified on the SRMS and claimed through the indirect method.

The following procedures are for districts that have staff assigned entirely to any or all of the activities under RAP and CHEP.

- Code any identifiable full-time employees and non-salary expenditures to the proper RAP and CHEP and list these coded expenditures in columns on a Schedule D-17, or the RF17 Worksheet for claim periods beginning October 2011, similarly coded either RAP or CHEP. These costs should be assigned to F17 sub-codes.
- Prepare Form DSS 923B “Schedule of Payments for Administrative Expenses Other than Salaries, Other Reimbursable Programs” and Form DSS-3274 “Schedule D-17 Distribution Of Allocated Costs To Other Programs,” or the RF17 Worksheet for claim periods beginning October 2011, in the manner as instructed in Chapter 18.
- When completing Schedule D-17 or RF17 Worksheet, the total salary and non-salary costs in the RAP and CHEP columns are 100 percent federally reimbursable since these costs have not been

claimed previously. The total A-87 costs on the Schedule D-17 or RF17 Worksheet in the RAP and CHEP columns are 100 percent federally reimbursable for the same reason.

Section 1 - Calculation of Quarterly Percentages to Compute Federal Refugee/ Entrants Shares

Leave this section blank.

Section 2 - Calculation of Non-A-87 Costs Eligible for Federal Aid (Line by Line Instructions)

Columns 1-5

Leave blank.

Column 6

The federal share for RAP and CHEP from Schedule D-17 or RF17 Worksheet is entered in section 2, column 6 of the Schedule RF-6A on the line(s) corresponding to the activity in which the workers are engaged. If a worker is engaged in several activities, the amount should be reported on the appropriate lines of the RF-6A based on the amount of time spent on each activity (e.g., Public Assistance Intake/ Case Maintenance, IV-D, Food Stamps, or Employment). Enter the total of lines 10 through 14 on line 15, column 6 of the Schedule RF-6A.

Section 3 - Calculation of A-87 Costs Eligible for Federal Aid

Columns 1-5

Leave these columns blank.

Column 6

Enter the federal share of A-87 costs for RAP and CHEP from Schedule D-17 or RF17 Worksheet in column 6 of the Schedule RF-6A on the line corresponding to the activity the workers are engaged. If a worker is engaged in several activities, the amount should be reflected on the appropriate lines based on the amount of time spent on each activity (e.g., Public Assistance Intake/Case Maintenance, IV-D, Food Stamps, Employment). Enter the total of lines 16 through 20 on line 21, column 6 of the Schedule RF-6A. Line 18 should be left blank under this method.

Section 4 - Total Administrative Costs Eligible for Federal Aid (Line 22)

Columns 1-5

Leave these columns blank.

Column 6

Enter the result of adding together lines 15 and 21. Transfer this amount to the RF-6, line 7, columns 1, 3, and 4. The instructions for the preparation of the RF-6 are found in Fiscal Reference Manual, Volume 2, Chapter 3.

LDSS-3510 (Rev. 07/03) RF6A FEDERAL REIMBURSEMENT FOR REFUGEES OR CUBAN/HAITIAN ADMINISTRATIVE COSTS	DISTRICT	MONTH

SECTION 1: Calculation of Quarterly Percentages to Compute Federal Refugee/Entrants Shares
STATISTICS FOR PREVIOUS QUARTER

	NON -FEDERAL CASES (A)	IV-D CASES (B)	FS HOUSEHOLDS (C)	FNP EMPLOYMENT (D)
1. Refugees or Entrants 1st Month				
2. Refugees or Entrants 2nd Month				
3. Refugees or Entrants 3rd Month				
4. Quarterly Total Add Lines 1-3	0	0	0	0
5. Total Cases 1st Month				
6. Total Cases 2nd Month				
7. Total Cases 3rd Month				
8. Quarterly Totals Add Lines 5-7	0	0	0	0
9. Percentage L4 / L8 to Sec. 2 & Sec. 3, Col. 3				

SECTION 2: Calculation of Non-A-87 Costs Eligible for Federal Aid

EXPLANATION	STATE SHARE (1)	LOCAL SHARE (2)	APPLICABLE PERCENTAGES (3)	FEDERAL REIMBURSEMENT FOR STATE SHARE (4)	FEDERAL REIMBURSEMENT FOR LOCAL SHARE (5)	TOTAL FEDERAL REIMBURSEMENT COLUMNS 4 & 5 (6)
10. I/CM Costs Non-Federal			0.00%	0	0	0
11. IV-D Child Support Expenditures			0.00%	0	0	0
12. Serv. Unaccompanied Minors-Serv. Calculation						0
13. Food Stamps Expenditures			0.00%	0	0	0
14. Employment Expenditures (FNP)			0.00%	0	0	0
15. Sub Total: Add Lines 10-14, Cols. 4, 5, & 6				0	0	0

SECTION 3: Calculation of A-87 Costs Eligible for Federal Aid

EXPLANATION	STATE SHARE (1)	LOCAL SHARE (2)	APPLICABLE PERCENTAGES (3)	FEDERAL REIMBURSEMENT FOR STATE SHARE (4)	FEDERAL REIMBURSEMENT FOR LOCAL SHARE (5)	TOTAL FEDERAL REIMBURSEMENT COLUMNS 4 & 5 (6)
16. I/CM Costs Non-Federal			0.00%		0	0
17. IV-D Child Support Expenditures			0.00%		0	0
18. Serv. Unaccompanied Minors-Serv. Calculation						0
19. Food Stamps Expenditures			0.00%		0	0
20. Employment Expenditures (FNP)			0.00%		0	0
21. Sub Total: Add Lines 16-20, Cols. 5 & 6					0	0

SECTION 4: Calulation of A-87 Costs Eligible for Federal Aid

22. Grand Total				0	0	0

Chapter 26: DSS Administrative Overhead (F20)

Introduction *26-2*

Description of the F20 Function *26-2*

Types of Employees Assigned to the F20 Function *26-2*

Types of Costs Assigned to the F20 Function *26-2*

INTRODUCTION

This chapter describes the F20 DSS Administrative Overhead function, and the types of employees and costs assigned to this function. The chapter also describes the allocation and claiming of F20 administrative costs.

DESCRIPTION OF THE F20 FUNCTION

The DSS Administrative Overhead function (F20) includes administrative and support staff working in multiple DSS functions (F1-F8, F10, F11, F16 and F17) that cannot accurately identify their time spent in direct DSS functions.

In addition, when a non-salary cost benefits a combination of functions F1 - F8, F10, F11, F16, and F17, and cannot be accurately identified to a specific function, it must be coded F20. There are suggested methods for identifying a non-salary cost to a specific function in Chapter 5 of this manual.

TYPES OF EMPLOYEES ASSIGNED TO THE F20 FUNCTION

The types of employees assigned to the F20 function may include the following:

- Commissioner and staff,
- Other Administrative Directors or Deputy Commissioners who direct the activities of more than one function, and
- Other staff engaged in administrative and support services such as:
  - Accounting and other monitoring activities,
  - Data collection activities,
  - Legal activities including the letting of contracts,
  - Program coordination and consultation activities, and
  - Any activities that cannot be identified to a specific function.

Time Studies

Employees are coded F20 because it is impractical for them to complete time studies. If an employee completes a time study all of their time must be assigned to direct functions only. None of their time may be allocated between direct functions and the F20 function. More detailed instructions on the completion of time studies appear in Chapter 4 of this manual.

TYPES OF COSTS ASSIGNED TO THE F20 FUNCTION

Amounts charged to the F20 DSS overhead function may include the following:

- Salary and fringe benefit costs charged for employee time and effort devoted to F20 function activities,

- Non-salary costs including materials, supplies, utilities, rent, equipment, transportation and other approved expenditures specifically incurred while performing F20 DSS overhead activities,
- Overall Overhead costs allocated to the F20 DSS overhead function from the F40 overall overhead function, and
- A-87 indirect costs allocated to the F20 DSS overhead function.

Allocation of Overhead Costs

F20 coded salary, fringe benefits, non-salary, and overhead costs are allocated on the LDSS-2347 Schedule D "DSS Administrative Expenses Allocation and Distribution by Function and Program" to the direct DSS functions (F1 - F8, F10, F11, F16 and F17). The following calculations are performed to distribute DSS overhead costs:

1. Calculate the percentages of staff assigned to each function by dividing the number of staff assigned to each function (F1 - F8, F10, F11, F16 and F17) by the total number of staff assigned to these functions.
2. Multiply each percentage in turn by the total salary, fringe benefits and non-salary costs charged to the F20 function or allocated to the F20 function from F40 (Overall Overhead).
3. Add the DSS Overhead amounts determined in the second step to the salary, fringe benefits and non-salary costs direct charged to each direct DSS function.

An equitable distribution to the direct functions results by relating overhead costs to the number of people in the other DSS functions. The allocation of F20 costs on the Schedule D is described in Schedule D claiming instructions appearing in Chapter 7 of this manual.

Charging to Direct Functions When Possible

Specific support units with annual expenditures of more than one million dollars should try to allocate unit administrative costs to the other direct functions. An example is accounting unit staff that are identified as providing direct support only to the Intake/Case Maintenance function. These staff should be charged to F1 and not to F20. Other staff of the accounting unit may only work on social services or child support activities and must be charged to those functions.

Alternate Allocation Procedures

A district may consider alternate cost allocation procedures for some F20 coded costs if they believe staff percentages are not producing an equitable distribution of costs. The district must submit a request for revised allocation procedures to the Bureau of Financial Services (BFS) 40 North Pearl Street, 14th Floor, Albany, New York, 12243. A description of the change and justification that the change produces more equitable results than staff count percentages must accompany this request. Prior written approval from BFS is required before procedural changes are made by the district. Upon approval of an alternate method, this method must be applied on a consistent basis until another method is requested and approved.

Chapter 27: Non-Administration/Local Programs (F30)

Introduction *27-2*

Description of the F30 Function *27-2*

Types of Employees Assigned to the F30 Function *27-2*

Types of Costs Assigned to the F30 Function *27-3*

Instructions for the "Distribution of Allocated Costs to Non-Administrative/Local Programs Worksheet" *27-6*

Alternate Procedures for Allocating Overall Overhead Costs to Function F30 .. *27-7*

Procedures for Allocating F30 Training Costs to the F30 Function *27-9*

Claiming of F30 Costs on the Schedule D *27-13*

INTRODUCTION

This chapter describes the F30 function, and the types of employees and costs assigned to this function. It also describes the procedures for allocating and claiming F30 costs, which are not claimable as regular DSS administrative expenses.

DESCRIPTION OF THE F30 FUNCTION

F30 (Non-Administration/Local Programs) is the code for assigning a portion of a local district's salary and non-salary administrative costs for operating local facilities. For example, administrative costs of Public Health Care facilities are coded F30. The direct charges and the associated F40 overall overhead costs allocated to F30 may become a part of the Public Health Care facility rate setting calculation.

Other types of facilities reported in the F30 function include public homes, children shelters, Independent Living services, family shelters, adult shelters, and agency operated boarding homes. Rates are generally established for these types of facilities, and the local district may pay for services provided to their clients based on the rates. Such costs may end up being claimed on program claim forms rather than administrative claim forms.

F30 costs may also include program activities administered by the local district and not reimbursed through per diem rates for their costs of operations.

The above costs are non-reimbursable under regular administrative cost allocation claiming procedures noted for functions F1-F8, F10, F11, F16, F17 and F20.

TYPES OF EMPLOYEES ASSIGNED TO THE F30 FUNCTION

The types of personnel assigned to the F30 function include but are not limited to the following:

- Employees working in Adult and Family Institutions and Shelters operated by the local district for the temporary care of needy and homeless individuals,
- Employees working in an agency operated group homes for children and group residences for children,
- Employees directly providing one or more of the following services to foster care youth in the Independent Living Program:
  - Academic support services,
  - Vocational training,
  - Independent living skills training, and/or
  - Aftercare services.
- Employees working in an agency operated senior citizen center, (This senior citizen center activity excludes purchased services and direct senior citizen services provided by F2 coded general services staff located at the DSS agency.),

- Employees working in an agency operated day care center, (The agency operated day care center activity excludes all purchased day care and all related administrative activities performed by F2 coded general services staff in the DSS agency.),
- Employees involved in any other "non-DSS" or non-reimbursable programs administered by the local agency such as:
  - Head Start,
  - Women, Infants & Children's Program (WIC), and the
  - Community Development Agency,
- Training provided by the Staff Development Coordinator to F30 staff,
- DSS Research and Demonstration Projects with special project funding not provided by SDSS, and
- Other local programs.

Staff included in each F30 sub-activity may include:

- Direct operating staff,
- Supporting clerical and stenographic staff, and
- Other supporting administrative staff.

Personnel assigned to an F30 activity must be assigned a sub-function code. For example, code F30f is a sub-function to record Family Shelter salary and non-salary costs.

TYPES OF COSTS ASSIGNED TO THE F30 FUNCTION

Amounts charged to the F30 Non Administration/Local Program function may include the following:

- F30 coded salary and fringe benefit costs charged for employee time and effort devoted to non-administration/local program activities,
- Non-salary costs including materials, supplies, utilities, phones, food, equipment, rent, transportation, and other approved expenditures specifically incurred while performing F30 activities,
- F40 overall overhead costs allocated to the F30 function, and
- A-87 indirect costs allocated to the F30 function.

Procedures to Allocate Indirect Costs to the F30 Sub-Functions

The schedule entitled "Distribution of Allocated Costs to Non Administration/Local Program" appearing on the next page is an example for allocating local program overhead costs to individual F30 coded sub-functions.

Each column (1-6) of the form represents a local or non-DSS program typically administered by a local agency. Columns 7 and 8 provide for additional programs. Column 9 will report overhead costs. For distributing F30 overhead costs, enter overhead costs in column 9, and staff counts assigned to each F30 coded sub-function on line 5.

F30 overhead costs include the following:

- Any F30 costs which cannot be attributed to a single F30 program, and
- F40 overall overhead costs allocated to F30 (as entered on Schedule D column 13, lines 11 and 16).

Distribution of Allocated Costs to Non-Administrative/Local Programs Worksheet

New York State

Office of Temporary and Disability Assistance

District

Month

Non-Administrative/Local Programs Object and Expenditure	Distribution of Expenditures by Local Program									
	TOTAL	Adult Shelters (F30B)	Family Shelters (F30F)	Children's Residences (F30G)	Group Homes for Children (F30H)	Head Start (F30M)	Agency Operated Senior Citizen Center (F30S)	Other (Please Specify)	Other (Please Specify)	Local Programs Overhead
TOTAL	(T)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Salary Expenditures										
2. Fringe Benefits										
3. Allocated Salary Overhead (from Schedule D, col. 13, Line 11)										
4. Total Salary Overhead Costs (Lines 1 + 2 + 3)										
5. Staff Assigned to Each Function										
6. Allocation % (Each Col. Line 5 divided by Sum of Cols. 1 through 8)	100%									
7. Local Program Overhead Distributed (Line 6%'s x column 9, Line 4)										
8. Non-Salary Expenditures										
9. Allocated Non-Salary Overhead (from Schedule D, col. 13, Line 16)										
10. Total Non-salary Overhead Costs (Lines 8 + 9)										
11. Non-Salary Overhead distributed (Line 6 %'s x column 9, Line 10)										
12. Total Allocated Overhead Expenditures (Line 7 + 11)										
13. Total A-87 Costs (from Schedule D, column 13, Line 29)										
14. Distributed A-87 Costs (Line 6 %'s x Line 13, Col. 9)										

Instructions for the "Distribution of Allocated Costs to Non-Administrative/ Local Programs Worksheet"

The following are instructions for distributing costs to Non-Administrative/Local Programs:

Line 1 Salary Expenditures

Enter F30 salary expenditures chargeable to F30 Local Program Overhead in column 9. Salary expenditures should be taken directly from F30 payroll records.

Line 2 Fringe Benefits

Enter the fringe benefits for the salaries recorded on line 1 by multiplying salaries by the fringe benefit rate. Methods for establishing fringe benefit rates are discussed in Chapter 4 of this manual.

Line 3 Allocated Salary Overhead

Enter the F40 coded overall overhead salary costs allocated for the month to F30 from Schedule D, column 13, line 11.

Line 4 Total Overhead Costs

Sum lines 1, 2, and 3 to obtain overhead costs.

Line 5 Staff Assigned

Enter the total number of staff assigned to each F30 sub-function in columns 1 through 9. Sum these amounts and enter the total in column T. This total should be the same as the entry on Schedule D, column 13, line 8.

Line 6 Allocation %

Calculate the allocation percents by summing the number of staff on line 5 in columns 1 through 8 and dividing the number of staff in each column by this total. Enter each percentage in the appropriate column on line 6. Round off each percentage to two decimal spaces (XX.XX). The sum of line 6, columns 1-8 should equal 100.00%. If the total does not equal 100.00% make the necessary adjustment to the largest number from the left.

Line 7 Local Program Overhead Distributed

Allocate total overhead costs by multiplying the line 6 percentages for each column by the total overhead expenditure on line 4. Enter the results on this line in the appropriate columns.

Line 8 Non-Salary Expenditures

Enter the non-salary expenditures chargeable to local program overhead in column 9. Non-salary expenditures should be taken directly from the appropriate accounting records.

Line 9 Non-Salary Overhead

Enter the overall overhead non-salary costs allocated for the month to F30 from Schedule D, column 13, line 16.

Line 10 Total Non-salary Overhead Costs

Sum lines 8 and 9 to obtain total.

Line 11 Non-Salary Overhead Distributed

Multiply line 10 by the appropriate percents on line 6. Enter the allocated costs on this line.

Line 12 Total Allocated Overhead

Calculate the total administrative overhead costs allocated for each program by summing lines 7 and 11, and entering the results for each of columns 1 through 8.

Line 13 Total A-87

Enter in both columns T and 9 the total A-87 costs allocated to local programs from the Schedule D, column 13, line 29.

Line 14 Distributed A-87 Costs

Allocate A-87 costs to each F30 sub-function by multiplying percentages on line 6 by the A-87 costs in column 9, line 13. Enter the appropriate amount in each column.

Alternate Procedures for Allocating Overall Overhead Costs to Function F30

There are instances where the use of overall overhead staff count proportions for allocating overhead costs of the Commissioner's office to F30 does not result in an equitable distribution of F40 costs. For example, a Commissioner has jurisdiction over an F30 activity which may have significant numbers of staff. The Commissioner, however, has little or no contact with the operation of the F30 activity because there is an administrator on site. Using staff count proportions for allocating administrative costs will result in the Commissioner’s administrative costs being disproportionately allocated to the F30 activity.

The following alternate procedures are for claiming the Commissioner's Office (and other F40 offices) to obtain a more equitable allocation of costs. This is appropriate in the situation where staff count percentages do not result in a realistic distribution of F40 overall overhead costs to the functions that benefit from those costs.

Salary Costs

Staff coded to an overhead function and performing any activities benefiting F30 should be identified and included in a time study.

The time study should allocate the time of each participant between two activities, F20 Administrative Overhead and F30 Non-Administrative/Local Programs. If there is more than one F30 activity (for example, Adult Shelters and Family Shelters), the time study shall contain separate columns to identify the allocation for each F30 activity.

The salary costs allocated in the time study summary to the F30 activities are deducted from the total salary column, and the difference carried to the Schedule D, line 1, column 12 as F20 DSS Administrative Overhead.

The F30 non-reimbursable salary costs excluded from the regular administrative claims could possibly be claimed as assistance and care. These costs may be included in the appropriate per diem rate calculations (or through other procedures established for such programs).

Non-Salary Administrative Costs

This portion of the procedure identifies and allocates F30 non-salary costs. The procedure uses data from the time study described above.

The procedure is as follows:

Step 1

Determine the number of staff coded F20 who participate in the F30 time study, and divide this number by the total staff coded F20 (Administrative Overhead).

Example: F20 staff in F30 time study (10) / Total staff coded F20 (100) = 10%

Step 2

From the results of the time study, calculate the percentage of time spent on Function F30 activities by the participants (such as 50%).

Step 3

Multiply the percentage in Step 1 by the percentage in Step 2.

Example: 10% X 50% = 5% (% of F20 staff in time study multiplied by the percentage of time these employees work in F30 function equals the percentage of F20 staff allocated to F30).

Step 4

Apply the percentage calculated in Step 3 (5% in the example) to the F20 non-salary expenditure total on the LDSS-923 "Schedule of Non-Salary Administrative Payments." Report the results in the F30 function, and deduct the results from the F20 balance.

Example: 5% X $20,000 (F20 Non-Salary Total) = $1,000 added to F30. $20,000-1,000 = $19,000 which is the adjusted F20 non-salary costs).

The F30 salary and non-salary amounts calculated through this procedure should be included as additional costs in the rate calculation for a particular institution.

If the district's accounting system requires more detail in the transfers of the F30 portions (5% in the example), the F30 percentage may be applied to each sub-total object of expense amount listed in F20 of the LDSS-923 Summary, and the results adjusted from F20 to F30.

A-87 Costs

The following steps are to be followed in claiming any A-87 costs when adopting this system.

Step 1

Before reporting the total A-87 expenditures on the Schedule D, apply the percentage developed for non-salary costs in Step 3 above to the total A-87 amount.

Step 2

Deduct the amount calculated in Step 1 from total A-87 costs and list the balance on Schedule D, line 24, column T. Extend the same amount to F20 Administrative Overhead, line 24, column 12.

Step 3

Complete the Schedule D in the normal manner. Include the F30 portion of A-87 costs excluded from the Schedule D as additional costs in the rate determination calculation for the applicable F30 activities. The calculation worksheet and the A-87 adjustment computations should be maintained for audit purposes.

Procedures for Allocating F30 Training Costs to the F30 Function

Training costs are incurred when the staff development coordinator provides training for F30 coded staff. To determine F30 training costs, the proportion of the number of hours of training given to F30 staff divided by total hours of training given to all local district staff (excluding F40) should be multiplied by total training costs. The resulting amounts are charged to the F30 function. The remaining amounts are charged to the F6 function.

The following procedures are necessary to determine F30 training costs:

Step 1 Roster for Administrative Staff

The Roster for Administrative Staff worksheet (next page) must be prepared after completing the DSS-2138A "Training Activity Roster." (The DSS-2138A is used to complete the DSS-2138C "Quarterly In-Service Training Report" which is used as the basis for distributing training costs to functions.)

Instructions

Course Name

Enter the course name. This must be the same as the course name appearing on the DSS-2138A "Training Activity Roster."

Column 1 Trainee Name

Enter the names of administrative staff taking the course.

Column 2 F30 Hours

Enter the number of hours spent training F30 staff.

Column 3 F20 Hours

Enter the number of hours spent training F20 staff.

Column 4 F40 Hours

Enter the number of hours spent training F40 staff.

Column 5 Total ADMIN Hours

Enter the sum of columns 2-4.

Total Hours Line

Enter on this line the sum of each column for columns 2-5.

Course Name	Roster For Administrative Staff			Total ADMIN Hours (5)
Trainee Name (1)	F30 Hours (2)	F20 Hours (3)	F40 Hours (4)	
Total Hours				

Step 2 Instructions for the Administrative Staff Training Activity Summary

For each "Roster For Administrative Staff" completed, enter the total hours line of roster information on one line of the "Administrative Staff Training Activity Summary." Below is an example of the suggested Summary.

ADMINISTRATIVE STAFF TRAINING ACTIVITY SUMMARY				
Course Name	ADMIN STAFF			Total ADMIN HOURS
	F30 HOURS	F20 HOURS	F40 HOURS	
(1)	(2)	(3)	(4)	(5)
Total Hours				

The Administrative Staff Training Activity Summary should be completed at the same time as the DSS-2138B "Training Activity Log." The DSS-2138B is also used to complete the DSS-2138C "Quarterly In-Service Training Report."

Instructions

Column 1 Course Name

Enter the course name from the Roster for Administrative Staff Training.

Column 2 F30 Hours

Enter the total F30 hours from the Roster for Administrative Staff Training.

Column 3 F20 Hours

Enter the total F20 hours from the Roster for Administrative Staff Training.

Column 4 F40 Hours

Enter the total F40 hours from the Roster for Administrative Staff Training.

Column 5 Total Admin Hours

Enter the sum of columns 2-4. The total hours from column 5, "Total Hours" line of the summary should equal the hours entered in the "Administrative Staff" column of the DSS-2138B Training Activity Log.

Total Hours Line

Enter the sum of each column, 2-5.

Instructions for "Worksheet for Administrative Staff Quarterly In-service Training Report"

The "Worksheet for Administrative Staff Quarterly In-Service Training Report" (below) reports training non-salary costs on the LDSS-923 Detail and training salary costs on the Schedule D.

WORKSHEET FOR ADMINISTRATIVE STAFF

Quarterly In-Service Training Report

[Suggested Format]

	F30 (1)	All Other Functions (2)	Total (3)
1. Total Hours			
2. Percentages			100%

Column Instructions

Column 1 F30

In this column record the F30 hours and calculate a percentage of total hours spent on F30.

Column 2 All Other Functions

In this column add the total of F20 overhead hours from the "Administrative Staff Training Activity Summary" and the total direct DSS function hours from the DSS 2138-C "Quarterly In-Service Training Report." Calculate the percentage of total hours spent on remaining functions.

Column 3 Total

Enter the sum of columns 1 and 2.

Line Instructions

Line 1

In column 1 enter the total F30 hours from the "Administrative Staff Training Activity Summary." In column 2 enter the total training hours from the DSS-2138C "Quarterly In-Service Training Report" plus the F20 hours from the total hour columns of the "Administrative Staff Training Activity Summary." In column 3 enter the sum of columns 1 & 2.

Line 2

Calculate the percentage of total hours spent on F30 by dividing column 1, line 1 by column 3, line 1. Enter the result on line 2, column 1. Calculate the percentage of total hours spent on all other functions by dividing column 2, line 1 by column 3, line 1. Enter the result on line 2, column 2. These percentages should be determined to two decimal places (i.e., XX.XX%). When columns 1 and 2 of this line are added together the result must equal 100%.

The local districts will use the percentage in column 1, line 2 as follows:

- Multiply this percentage by each object of expense amount in the F6 column on the LDSS-923 detail. This identifies the F30 portion of non-salary training costs. F30 costs are then adjusted on the detail LDSS-923 from the F6 column to the F30 column before the LDSS-923 Summary is completed.
- This percentage is multiplied by the F6 total salary costs on the Summary of Salary and Functional Assignments (See Chapter 4 of this manual). The resulting amount is adjusted from the F6 function and included in the F30 function. The remaining F6 amount will be reported on the Schedule D, column 6, line 1 as the total salaries for the F6 function.

CLAIMING OF F30 COSTS ON THE SCHEDULE D

Instructions for reporting F30 costs on the LDSS-2347 "Schedule D, Administrative Expenditure & Distribution by Function and Program" appear in Chapter 7 of this manual. F30 costs reported on the Schedule are as follows:

- Directly identified non-salary costs, and
- Salary, non-salary and A-87 overall overhead amounts allocated from F40 to F30 by F30 staff count percentages.

Directly identified F30 coded salaries and fringe benefits are not reported on the Schedule D but appear on the Summary of Functional Assignments and the Payroll.

Total F30 coded salary, non-salary, and overhead costs are identified for each F30 sub-function on supporting worksheets maintained by the local district. F30 coded amounts accumulated for each program are claimed according to instructions in Volume 2 of the Fiscal Reference Manual.

Chapter 28: Overall Overhead (F40)

Introduction *28-2*

Description of the F40 Function *28-2*

Types of Employees Assigned to the F40 Function *28-2*

Types of Costs Assigned to the F40 Function *28-2*

INTRODUCTION

This chapter describes the F40 Overall Overhead function, and the types of employees and costs assigned to this function. The chapter also describes the allocation of F40 administrative costs and the use of alternate procedures for identifying costs.

DESCRIPTION OF THE F40 FUNCTION

The F40 Overall Overhead function includes all administrative and support staff whose duties are not classified as solely related to functions F1 - F8, F10, F11, F16, F17, F20 or F30. Generally, any individual who is involved in more than three functions including F30 should be assigned to the F40 Overall Overhead function when it is impractical for them to complete a time study.

If an employee completes a time study, **none** of their time may be allocated between the direct functions and the F20 DSS Overhead function or F40 Overall Overhead function.

Whenever a non-salary expenditure benefits some combination of functions (including F30) and cannot be accurately identified to a specific function, the expenditures should be assigned to F40. Suggested methods for identifying a non-salary expenditure to a specific function appear in Chapter 5 of this manual.

TYPES OF EMPLOYEES ASSIGNED TO THE F40 FUNCTION

The types of employees assigned to the F40 function may include the following:

- The Commissioner, Deputy Commissioners, Administrative Directors, and their respective staffs, who perform activities of more than one function including the F30 function,
- Other staff engaged in administrative and support services of more than one function, including the F30 function, may include as follows:
  - Accounting and other monitoring staff,
  - Data collection staff,
  - Legal staff, and
  - Program coordination and consultation staff.

TYPES OF COSTS ASSIGNED TO THE F40 FUNCTION

Amounts charged to the F40 Overall Overhead function may include the following:

- F40 coded salary and fringe benefit costs charged for employee time and effort devoted to F40 activities,
- Non-salary costs including materials, supplies, utilities, equipment, rent, transportation, and other approved expenditures incurred while performing F40 activities, and
- A-87 indirect costs allocated to the F40 Overall Overhead function.

Allocation of Overhead Costs

All costs charged to the F40 function are allocated on the LDSS-2347 Schedule D "DSS Administrative Expenses Allocation and Distribution by Function and Program" from F40 to functions F1 - F8, F10, F11, F16, F17, F20 and F30 by ratios of employees assigned to these functions. The following calculations are performed to distribute Overall Overhead costs:

1. Calculate the staff percentages assigned to each function by dividing the number of staff in each function (F1 - F8, F10, F11, F16, F17, F20 and F30) by the total number of staff assigned to these functions,
2. Multiply each percentage in turn by the total salary, fringe benefits and non-salary costs charged to the F40 function, and
3. Add F40 amounts distributed in the second step to amounts direct charged to each function (F1 - F8, F10, F11, F16, F17, F20 and F30).

The allocation of F40 costs on the Schedule D is described in Schedule D claiming instructions appearing in Chapter 7 of this manual.

Alternate Procedures

Districts who have specific support units with annual expenditures of more than one million dollars may consider allocating the costs of F40 coded units to the proper function by use of step-down procedures. These procedures are a more exacting allocation method using detailed workload measures. Step down procedures are discussed in Chapter 2 of this manual.

Districts may consider alternate cost allocation procedures on the belief that staff count percentages do not produce an equitable allocation of overhead costs. Requests to use alternate procedures should be submitted to:

Bureau Financial Services (BFS)
40 North Pearl Street, 14th Floor
Albany, New York, 12243.

The requests should justify how the change produces a more equitable result than staff count percentages. BFS will review and either approve or disapprove the requests. If the alternate method is approved, the method must be applied on a consistent basis until another method is requested and approved.

Chapter 29: Home Energy Assistance Program (F11)

Introduction *29-2*

Description of the F11 Function *29-2*

Types of Employees Assigned to the F11 Function *29-2*

Types of Costs Allocated to the F11 Function *29-3*

HEAP Claiming Instructions *29-3*

INTRODUCTION

This chapter describes the activities and costs for Home Energy Assistance Program (HEAP). Effective October 2011, the administrative costs for HEAP are separately identified in the F11 function. Prior to October 1, 2011, HEAP expenditures were reported in the F17 function and amounts were allocated to the F17 sub-functions on the Schedule D-17.

DESCRIPTION OF THE F11 FUNCTION

The Federal government established the HEAP to aid low-income households in paying for the cost of heating their home. Activities of the HEAP function include determining eligibility for and providing payments to the following types of cases:

- **Categorically eligible PA households** - There are HEAP automatic benefits paid to all eligible PA households.
- **Categorically eligible Non-PA households** - There are HEAP benefits available for non-PA household recipients who are income eligible. Monthly income eligible maximums are specified in the New York State plan for Low Income Home Energy Assistance.
- **Emergencies** - There are HEAP payments made on behalf of HEAP recipients for the following:
  - Fuel emergencies,
  - Temporary emergency shelter or relocation of households,
  - Repair and maintenance of heating equipment,
  - Weather related supply shortages, and
  - Chapter 895 utility shut off emergencies.

  Emergency benefits will not reduce a household's normal HEAP benefits.
- **Eligible SSI recipients** - SSI recipients who are categorized as Code A (living alone) by the Social Security Administration are also eligible for HEAP benefits.

HEAP is administered to each local district through a block grant and is funded 100% by the federal government up to the local district's allocation limit. There are no additional federal or state funds for reimbursement if a district exceeds its allocation. The HEAP season runs during the federal fiscal year from October 1 - September 30, but is usually active only during the fall to spring heating season.

TYPES OF EMPLOYEES ASSIGNED TO THE F11 FUNCTION

The following types of employees may be assigned to the F11 function:

- Employees assigned to HEAP performing eligibility certification and recertification activities,
- Employees assigned to HEAP performing case worker activities,
- Employees assigned to HEAP performing administration and supervision activities,
- Resource Specialists assigned to HEAP responsible for exploring, verifying and evaluating resources available to the client,

- Clerical and stenographic support staff of F11 coded employees, and
- Other support staff which are clearly identified as providing support services only to the F11 coded programs, including:
  - Accounting staff,
  - Legal staff,
  - Systems and Procedures staff,
  - Quality Control staff,
  - Fair hearing staff, and
  - Other, when identified.

Time Studies

Any employee who is assigned part time to HEAP must complete an ongoing time study and have their salary and person count apportioned to the special project. These time studies should be completed for one full pay period during the first month of each quarter and applied to salary costs related to each month of the same quarter. More detailed instructions on the completion of time studies appear in Chapter 4 of this manual.

Types of Costs Allocated to the F11 Function

Amounts charged to the F11 function may include the following:

- Salary and fringe benefit costs charged for employee time and effort devoted to HEAP,
- Non-salary costs including materials, supplies, rent, equipment, travel expenses, contracts with outside vendors, and other approved HEAP expenditures,
- DSS overhead costs allocated to the F11 function from the F20 DSS overhead function,
- Overall overhead costs allocated to the F11 function from the F40 overall overhead function,
- A-87 indirect costs allocated to the F11 function.

HEAP Claiming Instructions

Beginning with October 2011 claims, all of the HEAP administrative expenditures are reported directly on the Schedule D under function F11. Claims prior to October 2011 have HEAP expenditures reported in the F17 function on the Schedule D and the corresponding sub-schedule D-17. See chapter 18 for further detail of claiming on the D-17 and chapter 7 for further detail of completing the Schedule D.

Current period and prior period administrative claims for HEAP need to be separately identified. Prior period claims are those made after the end of the federal fiscal year (i.e. September period administrative expenditures appearing on the October HEAP claim). Through September 2011 claims, these are reported in separate columns on the Schedule D-17. Beginning with October 2011 claims, the current and prior period HEAP claims are separately identified in a footnote to the Schedule D.

The Schedule RF-8 "Monthly Statement of Expenditures and Claims for the HEAP" shall be completed and submitted monthly to report the federal share for HEAP. It is necessary to complete a separate RF-8 for each of the current and prior period claims. The HEAP previous year claim has to be completed up to a deadline date specified in a yearly notification from the Bureau of Financial Services. See Volume 2, Chapter 3 of the Fiscal Reference Manual for more detail.

Chapter 30: Administration for Children's Services

Background.....30-2

Organization.....30-2

Description of the Administration for Children's Services Organization 30-3

Cost Allocation Plan for Administrative Costs 30-7

BACKGROUND

In an effort to improve services to New York City's children, the mayor by Executive Order (#26, issued on January 11, 1996) authorized the creation of a freestanding agency for children fully independent from the Human Resources Administration (HRA). The primary mission of this new agency, the Administration for Children's Services (ACS) is to provide for the care, safety and well being of all children of New York. Its goal is to achieve permanency for children in its care. To fulfill this mission, ACS administers programs that provide care for abused and neglected children, including preventive services to avert the need for foster care, to speed the return of foster children to their families, and when family reunification is not possible, adoption. In addition, day care, and pre-school education through Head Start will also be supervised and coordinated through ACS. (Head Start is not a program supervised by New York State Department of Family Assistance, and therefore, not claimed through that state agency.)

The actual split of NYC ACS from NYC HRA was effective July 1, 1996, for claiming purposes. ACS is treated as a separate district by the New York State Department of Family Assistance (NYS DFA) for reimbursement and claiming purposes. ACS program and administrative costs are reported separately from those of NYC HRA and the NYC DHS (Department of Homeless Services).

ORGANIZATION

The organizational chart shows seven major organization components and an Office of Communications. See Exhibit 1 for the organizational chart.

- Division of Child Protection Services
- Division of Foster Care and Prevention Services
- Division of Legal Services
- Division of Child Care and Head Start
- Division of Policy and Planning
- Division of Financial Services
- Division of Administration
- Office of Communications

DESCRIPTION OF THE ADMINISTRATION FOR CHILDREN'S SERVICES ORGANIZATION

The seven divisions that make up ACS are described in the following sections.

Division of Child Protection Services

The purpose of the Division of Child Protection is to protect all children from being abused or neglected in the City of New York, and to make any necessary removals and placements into foster care. This division is composed of the following sections/functions.

- Child Protective Services - Investigates allegations of child abuse and neglect against parents or legal caregivers, to ensure the safety of children. This unit is coded as General Services (F2).
- Emergency Children Services (ECS) - Provides protective and investigative services when field offices are closed. This unit is coded as General Services (F2) and Non-Administration/Local Program (F30).
- Family Preservation Program (FPP) - Provides short-term, intensive, home-based intervention services for families at imminent risk of foster care placement. This unit is coded as General Services (F2).
- Court Ordered Supervision (COS) - Provides counseling and service planning to parents and children with the goal of maintaining family unity and improving parents' capacity to care for their children. COS supervises families for up to 12 months, as determined by Family Court. This unit is coded as General Services (F2).
- Placement and Evaluation – Handles the responsibility for selecting appropriate placements for children going into foster care. The unit valuates the appropriateness of placements for individual children and sibling groups. This unit is coded as General Services (F2).
- Pre-placement Services - Provides children with safe, secure facilities and monitoring while they wait for appropriate placement in foster care. Children in Pre-placement Services are also evaluated and medically cleared by Child Evaluation Specialists and nursing staff. This unit is coded as General Services (F2).
- Office of Confidential Investigation (OCI) - Investigates allegations of abuse and neglect of children in foster boarding homes, day care settings and the Head Start program. This unit is coded as Overall Overhead (F40).
- Teen Age Services Act (TASA) - Provides case management services to pregnant and parenting teenagers who are receiving public assistance to assist them in acquiring appropriate medical, educational and other support services. This unit is coded as Intake/Case Management (F1).
- Family Home Care - Provides homemaking services to families because of illness of the parent or primary caretaker. These services are contracted out with ACS staff monitoring the contractors. This unit is coded as General Services (F2).

The unit responsible for the administration of this division is coded as Overall Overhead (F-40).

Division of Foster Care and Preventive Services

The purpose of the Division of Foster Care and Preventive Services is to provide the highest level of services to children and families receiving foster care and preventive services. Through the provision of direct care services and oversight of a network of contract agencies, the division monitors the quality of services provided to children and families. All of the units are coded as General Services function (F2) except for Congregate Care, which is coded Non-Administration/Local Program function (F30), and the Refugee Assistance Program, which is coded as Other Reimbursable Services function (F17). This division is composed of the following sections/functions.

- Third Party Case Review Unit - Monitors contracted foster care agencies to ensure implementation of ACS standards and policies. This unit ensures quality in the delivery of services to children who have been placed with contracted foster care agencies until such time that the child is reunited with the birth family or has completed the adoption process.
- Office of Contract Agency Case Management (OCACM)--Foster Care Services - Maintains case management of approximately 29,000 children in foster care in 64 contract agencies. OCACM monitors provider agencies to assure that they provide appropriate supervision of foster homes. A unit provides case management services to Refugee Assistance cases.
- Office of Contract Agency Case Management (OCACM)--Preventive Services - Oversees contract agencies that provide counseling and other support services to families at risk of child abuse and neglect.
- Direct Foster Care - Handles the responsibility for the monitoring and the provision of services to children and families placed in direct care foster homes (for homes directly supervised by ACS).
- Direct Congregate Care - Provides residential care in city-operated facilities. Facilities include group residences, agency operated boarding homes, transitional centers and residential treatment centers.
- Parent Recruitment and Expedited Permanency Unit - Directs ACS' foster care and adoptive parent recruitment efforts. This unit manages special initiatives to expedite the reunification and adoption of children in foster care.
- Office of Adolescent Services - Collaborates with and provides technical assistance to direct care and contract agencies staff to ensure that adolescents receive community-based preventive services when appropriate. This is to make certain that the adolescents are placed in the best possible foster care setting when in need of placement, and that they are connected to a caring adult so that they are able to successfully transition from foster care to adulthood.

The unit responsible for the administration of this division is coded as Overall Overhead (F40).

Division of Legal Services

The Division of Legal Services provides legal representation and advice to ACS. This Division is composed of the following sections/functions.

- Abuse and Neglect - Assumes responsibility for the timely and accurate completion of legal submissions beginning when the child enters the system to the point of reunification with the family or adoption. This unit's costs are coded as General Services (F2).

- Office of Adoption Services - Recruits potential foster parents, evaluates the suitability of these parents' homes, and coordinates the adoption process from the initial planning to the court proceedings concerning adoption finalization. This unit's costs are coded as General Services (F2).
- Adoption Case Management - Monitors ACS' contract foster care agencies to ensure safe and timely permanency for children with a permanency goal of adoption. The organization the diligence of agency efforts to provide services and have children adopted as quickly as possible.
- Direct Care Adoption - Provides direct case management services to ensure timely adoption for children whose parents have had their rights terminated.
- Non-Litigation- Drafts and reviews contracts and Memoranda of Understanding (MOU) with contract agencies and/or other government agencies. This unit represents ACS in State hearings with foster parents; provides legal advice on policy making and disciplinary actions; represents ACS in the prosecution and/or removal of employees; provides legal advice to the Commissioner and executive staff on policy and program implementation; and defends the agency in class action lawsuits. This unit's costs are coded as Overall Overhead (F40).
- Labor Relations- Represents the agency and offers legal advice on issues relating to labor disputes between staff and administration. This unit's costs are coded as Overall Overhead (F40).
- Administration/Equal Employment Opportunity (EEO)- Handles all administrative and support functions for the Office of Legal Services. Monitors compliance with EEO regulations. This unit's costs are coded as Overall Overhead (F40).
- Legal Compliance- Ensures agency personnel act in compliance with applicable City, State and Federal regulations and statutes. This unit's costs are coded as Overall Overhead (F40).
- Accountability Review- Investigates child fatalities and cases of serious abuse and neglect where there is an indication of internal mismanagement to determine whether such cases were mishandled. This unit's costs are coded as General Services (F2).

The unit responsible for the administration of this division is coded as Overall Overhead (F40).

Division of Day Care and Head Start

The Division of Day Care and Head Start ensures quality early childhood education and is composed of the following sections/functions.

- Child Care- Provides quality child development and supportive services for children and families through a comprehensive day care service delivery network. These costs are coded to the General Services function (F2) and the Intake/Case Maintenance (I/CM) function (F1). These costs are allocated to the F1 and F2 functions on the basis of the I/CM RMS.
- Head Start- This non-DSS program, administered by ACS, teaches basic educational concepts to children aged 2 through 4. Head Start provides centralized oversight with local non-profit organizations that contract to operate local Head Start programs. These costs are coded as Non-Administration/Local Program function (F30) and reported on the Schedule D. These costs are not claimable as a DSS administrative expense.

The unit responsible for the administration of this division is coded as Overall Overhead (F40).

Division of Policy and Planning

The Division of Policy and Planning plans and implements agency initiatives to help maintain a high performing agency that best serves the children and families. This division would be coded to the Overall Overhead (F40) function with the exception of the Satterwhite Academy Unit.

- Management Development and Research - Reviews and develops current agency policies/ practices, tracks management indicators, carries out program development, performs policy analysis and examines demographic caseload trends to develop recommendations for agency improvements that will better meet the needs of clients.
- Satterwhite Academy – Maintains responsibility for the development, coordination and implementation of all agency training and educational activities. This unit is claimed as a Training (F6) function.
- Medical Services Planning - Assures that all children served by ACS have timely access to high quality, comprehensive health and behavioral health services that are provided in a coordinated and integrated manner.
- Quality Improvement - Promotes and assures continuous improvement of best practices in the provision of services to children and families known to ACS while fostering a learning environment for professional and personal growth.
- External Affairs - Partners with key members of child welfare system, including community groups, other city agencies and consumers of the system, to ensure quality services for children and families and improve the delivery of neighborhood-based child welfare services.

Division of Administration

The Division of Administration ensures that ACS has the internal resources, services and support necessary to function efficiently and effectively. All the costs in this division are coded as Overall Overhead (F40).

- Management Information Systems - Provides the full automation and ongoing enhancements and support for programmatic and administrative ACS functions; provides infrastructure to modern and reliable communications mediums to improve work flow and information dissemination.
- Personnel - Conducts personnel, timekeeping, staff payroll and professional services functions for the agency.
- Procurement - Ensures the overall administration of the procurement of goods and services; ensures that ACS conforms to all applicable contracting rules and regulations.
- Administrative Services - Ensures that appropriate and efficient office services, transportation services and record management services are provided to assist ACS in realizing its goal.
- Facilities - Ensures that ACS staff have clean, safe and secure work areas, which are constructed and maintained in a timely manner.
- Equal Opportunity Employment - Enforces all applicable rules and regulations to ensure that ACS provides fair and equitable treatment to all staff as it relates to the personnel processes. This unit provides staff with a confidential avenue to discuss formally and informally their concerns as they relate to the above goal.

Division of Financial Services

The Division of Financial Services conducts all the financial activities and ensures that all financial processes are carried out in full accordance with city, state, and federal guidelines. All the costs in this division are coded as overall overhead (F40).

- Audit, Budget and Claiming - Ensures fiscal responsibility and accountability by managing ACS' budget and expenditures so that appropriate funding is provided and maximized; adequate funding needs are identified and obtained; expenditures are for approved and allowable services; and external audit issues are addressed with appropriate corrective actions implemented.
- Payment Services - Processes all payments for contracted and direct foster care services, subsidized adoption and housing, child-care vouchers, child-care contracts, Head Start, and agency administrative expenditures. Also, this unit performs banking related activities such as the reconciliation and closeout of accounts.

Office of Communications

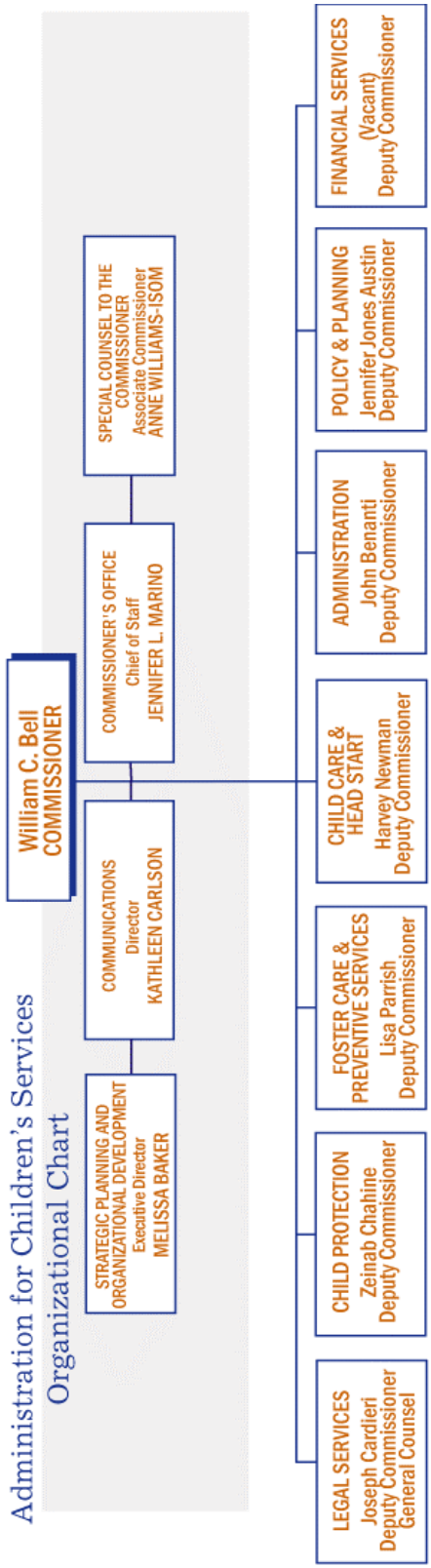
The office provides accurate, timely information about the agency to the public, the media, child welfare partners, and ACS staff to promote internal communications and to work cooperatively with all divisions of the agency to publicize ACS' work. All the costs in this division are coded as overall overhead (F40).

- Public Information – Maintains responsibility for:
  - Responding to all inquires about ACS from the media, child welfare organizations and professionals, and the public. Coordinates responses with other ACS divisions.
  - Working to publicize ACS reform efforts through press releases, agency publications, public service campaigns, Commissioner's speeches, positive media coverage, and press conferences.
  - Promoting ACS events within the agency as well as to the press and public; oversees the ACS web site; promotes parent recruitment initiatives; provides guidance to the network of over 60 child welfare agencies' public relations offices.
- Internal Communication - Provides information about ACS programs and events, and child welfare issues in general, to ACS staff via the monthly Commissioner's Bulletin and weekly E-Bulletin. Also reviews internal newsletters.
- Liaison to the Mayor's Office and other City Agencies- Acts as the agency's liaison to the Mayor's Office regarding invitations to the Mayor and coordinating special agency events.

COST ALLOCATION PLAN FOR ADMINISTRATIVE COSTS

Chapters 1 through 28 of the New York State Fiscal Manual Volume 4 describes the identification, allocation and claiming of administrative costs incurred by ACS in providing programs and services. These other chapters provide ACS with the general concepts, principles, and procedures required to equitably allocate costs to the programs that benefit from those expenditures.

Exhibit 1


Administration for Children's Services
Organizational Chart
William C. Bell
COMMISSIONER
STRATEGIC PLANNING AND ORGANIZATIONAL DEVELOPMENT
Executive Director
MELISSA BAKER
COMMUNICATIONS
Director
KATHLEEN CARLSON
COMMISSIONER'S OFFICE
Chief of Staff
JENNIFER L. MARINO
SPECIAL COUNSEL TO THE COMMISSIONER
Associate Commissioner
ANNE WILLIAMS-ISOM
LEGAL SERVICES
Joseph Cardieri
Deputy Commissioner
General Counsel
CHILD PROTECTION
Zeinab Chahine
Deputy Commissioner
FOSTER CARE & PREVENTIVE SERVICES
Lisa Parrish
Deputy Commissioner
CHILD CARE & HEAD START
Harvey Newman
Deputy Commissioner
ADMINISTRATION
John Benanti
Deputy Commissioner
POLICY & PLANNING
Jennifer Jones Austin
Deputy Commissioner
FINANCIAL SERVICES
(Vacant)
Deputy Commissioner

Glossary

- A -

Able Bodied Adults Without Dependents (ABAWDs)

ABAWDs are certain food stamp work registrants without children who are subject to additional work requirements to maintain their eligibility for food stamps.

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 local social services official consults with the State Office of Temporary and Disability Assistance before commitments are made regarding the construction, reconstruction, conversion or purchase of a public building in which the local social services district is to occupy space for the purpose of determining that the proposed plans will adequately meet the needs of such agency in administering temporary 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 local 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 local district before a claim is submitted.

A-87 Expenditures

Indirect/administrative costs incurred by local governmental agencies in support of local social service operations are eligible for fed-

eral reimbursement, according to Office of Management and Budget Circular A-87. Such costs are referred to as "A-87" 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 local 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 social services 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 social services 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 Temporary Assistance and/or Food Stamps.

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 Social Services Law 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, food stamps, 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 temporary assistance and food stamp budget calculations.

Automated Claiming System (ACS)

The ACS performs mathematical calculations using the “prime” expenditure data entered by the local 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 temporary 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 local 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 Temporary 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 local district determines:

1. an applicant's/recipient's financial eligibility for temporary assistance, and
2. the amount of his temporary assistance grant.

Bureau of Refugee and Immigrant Assistance (BRIA)

BRIA is the OTDA 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 March 31, 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 temporary 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)

CCWB is the OTDA division and the single state agency designated to supervise the administration of the State's child support enforcement program. The state CCWB ensures that all federal and state requirements are being carried out by local district child support enforcement programs by performing functions including: analyzing local district performance, providing technical assistance and training, providing centralized services, operating the statewide computer system, issuing policy and procedures and administering program funding.

Center for Employment and Economic Supports (CEES)

CEES is the OTDA Center responsible for the development and interpretation of temporary assistance and work support (EBT, Emergency Assistance, Family Assistance, Safety Net, Food Stamps, HEAP, WTW, SSI, Shelter Services and Transitional Support Programs) policies and procedures. CEES works in collaboration with other State agencies to support local districts in the provision of basic assistance for low income individuals and families who are transitioning to self-sufficiency or other means of support. (Formerly the Division of Employment and Transitional Supports.)

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.

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-aged children receive care primarily during non-school hours in accordance with the regulations of 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. Temporary Assistance (FA 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 social services 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

Social Services Law 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 local district department of social services 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 CCWB that the local 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 temporary 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 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 local 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 food stamp claims according to the following breakdown: collected, the amounts collected during the month, and the form in which the collection was made.

Claims Control

Local 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

Local 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.

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 Temporary Assistance, Medical Assistance and/or Food Stamp benefits.

Community Service

A community service program is designed by the social services 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 the State Office of Temporary and Disability Assistance (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, local 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 Local Social Services 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 local social services 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 temporary 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: the Office of Temporary and Disability Assistance (OTDA) and the Office of Children and Family Services (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 NYS Department of Labor 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 the Department of Labor include programs authorized by the Workforce Investment Act including services for adults, dislocated workers, youth and veterans. The Department 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 Passed 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 temporary assistance.

Division of the Budget (DOB)

The DOB is the Governor's primary instrument of financial planning and management.

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 the OTDA 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 Center for Employment and Economic Supports (CEES).

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 local social services 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 temporary 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 Temporary 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 Food Stamp 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 temporary 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 temporary 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 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 develop-

ment, 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 local district, or a review by the State Office of Temporary and Disability Assistance of a decision made by a local social services district. Fair Hearing also refers to the procedure by which inter-jurisdictional disputes are resolved between local social services districts. The decision rendered as a result of a fair hearing is binding on all parties involved unless overruled 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/State/local 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 FYY 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 local 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 local districts. FFFS allows local 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 Stamps (FS)

Food Stamps 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 food stamp work registrants and is integrated with work programs serving recipients of TANF and Safety Net Assistance. The program ensures that able-bodied Food Stamp recipients are involved in meaningful work-related activities that eventually lead to unsubsidized employment and a decrease in dependency upon assistance programs.

Food Stamp Nutrition Education Program (FSNEP)

This is a federally funded program available in certain areas of the state. The goal of FSNEP is to provide educational programs that increase, within a limited budget, the likelihood of all food stamp recipients making healthy food choices. The objectives of this state supervised locally 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 the State Office of Children and Family Services 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 alleged 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 local districts and provide guidance or information on state and local district issues.

Grant Diversion

Grant diversion is the use of funds that would otherwise be used to provide a temporary assistance grant to a household to pay an employer for hiring the temporary 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 percent 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)

The intent of the Homeless Intervention Program, administered by BHS, is to allow more flexibility in the provision of services previously provided through the Homeless Rehousing Assistance Program (HRAP) and the Homelessness Prevention Program (HPP). HIP issues grants to eligible local social services districts and/or not-for-profit corporations that provide services to single individuals and/or families who are homeless or at risk of being homeless.

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 *TA 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.

- I -

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 local 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 Sub-system (IPPS)

The Benefits Issuance Control System (BICS) indirect payment processing sub-system 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 local 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.

The Maintenance of Effort (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, social services 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 local 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. Local departments of social services, 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 local social services districts 100 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.
2. 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 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 New York State Office for People with Developmental Disabilities. 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 the New York State Office for People with Developmental Disabilities, or who are inpatients of Flower Hospital.

Microfiche

Microfiche is a high density file storage and retrieval system.

Modified Accrual Basis Of Accounting

The state requires that local districts use the modified accrual basis of accounting which records revenues, expenditures and encumbrances as follows:

- Revenues - recorded when received in cash except revenues susceptible to accrual and revenues of a material amount that are not received at the normal time of receipt.
- Expenditures - recorded when incurred except for the accrual of wages and fringe benefits at the end of the fiscal year. (An exception is retirement contributions which are recorded when due.)
- Encumbrances - ensures liabilities will not be created in excess of the level of appropriations authorized by the local legislature.

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 Food Stamp Program (FSP) participation in New York State's SSI *live alone* population. The SSI *live alone* population is a categorically eligible population of the FSP.

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 temporary 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.

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, food stamps, 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 temporary 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 local department of social services 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 local 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. The Office is committed to promoting the well-being and safety of children, families and communities.

Office of Child Support Enforcement (OCSE)

Now known as the Center for Child Well-Being (CCWB).

Office of Budget, Finance and Data Management (OBFDM)

The Office of Budget Finance and Data Management is comprised of three bureaus within the Office of Temporary and Disability Assistance (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 local 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 local social services districts and other state agencies administering OTDA programs, for providing appropriate federal and/or state reimbursement to local social services districts and other state agencies, for developing cost allocation plans for local social services districts to follow, for providing technical assistance to local social services 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.

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 aged, 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 temporary assistance programs (such as FA, SNA, FS 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 temporary assistance recipient.

- P -

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.

Passed Through Payment

Passed Through payment is the term given to the maximum amount of up to the first $100 or $200, depending on the temporary 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 local 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 temporary 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 local 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 Home

A public home is defined as an adult care facility or a residential health care facility operated by a social services 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 social services 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 acknowledged 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 100-202);
- 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 social services 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 -

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 temporary 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 temporary assistance and who has been determined by the local district to be eligible for a specific program. The term also includes those eligible individuals on whose behalf a temporary assistance application was submitted by another person.

Recoupment

The method of recovering overpayments made to temporary assistance households by reducing the amount of their ongoing assistance grant is referred to as recoupment.

Recoveries

Recoveries are the monies collected by a social services district in repayment of temporary assistance and care granted and of expenses incurred in the protection and/or liquidation of an asset.

Refugee

A refugee is an alien who is outside any country of his/her nationality and who is unable or unwilling to return, and is unable to avail himself or herself of the protection of that country because of persecution on account of race, religion, nationality, membership in a particular social group or political opinion, or is an individual designated a refugee by the President.

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 the Office of Temporary and Disability Assistance and other state agencies. Beginning with October 2011 claims, this form will only be utilized for projects not reported in the RF-17 claim package.

Reimbursement Form (RF)

An RF is a document the local 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 temporary 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 local social services 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 temporary 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 local Social Services 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 (SNAP)

SNAP is state funding to selected local 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 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 (A-87) 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 Food Stamp Employment and Training program 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 A-87 costs, to the appropriate functions and programs within those functions.

Schedule D-7 - "Distribution Of Food Stamp Expenditures to Activities (LDSS-2347-E)"

The Schedule D-7 calculates the USDA, state and local shares of Food Stamp 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 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 local social services department'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 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, the LDSS-3922 will only be utilized for projects not reported in 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 temporary assistance and care expenditures, as well as purchase of service expenditures, made at the local 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 repatriatization 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. The LDSS-3922 will still be utilized for projects not included in the RF-17 claiming package.

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 TANF funding and 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).

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 local 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/Turn-Around 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.

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 March 31 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 temporary 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.

Supplemental Security Income (SSI)

SSI is a cash assistance program administered by the social security administration which provides a nationwide minimum income to needy aged, 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 aged (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 TA budgeting process to determine the total needs of a 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 100 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 LDSS'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 temporary 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.

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. (For-

merly 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 food stamp 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. URMs 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 (URESA)

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 Food Stamp program.

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 temporary 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 (Temporary Assistance, Medical Assistance, Food Stamps, 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 TA and FS employment program which is operated through the Family Assistance, Safety Net Assistance, and Food Stamps. Oversight includes policy development, technical assistance to social services 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 temporary assistance is assigned by a social services official. All unsubsidized employment is considered a work activity. Temporary 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 temporary assistance and food stamp 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 temporary assistance and food stamp 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)

The WIA reforms federal job training programs and creates a new comprehensive workforce investment system. The Act supersedes the Job Training Partnership Act and amends the Wagner-Peyser Act. It also contains the Adult Education and Family Literacy Act and the Rehabilitation Act Amendments of 1998. WIA implementation is scheduled for July 1, 2000.

A workforce investment system is a method of delivering workforce investment activities, and under WIA is composed of state and local workforce investment boards, local workforce investment areas and the One-Stop system. The state board assists the Governor in the development of the State Workforce Investment Plan, which establishes the state's five-year strategy for the workforce investment system. Local boards are responsible for setting policy and overseeing programs for a given workforce investment area. The Act requires that entities responsible for administering certain programs collaborate to create a One-Stop system that entails the co-location and coordination of various employment-related services with the objective of streamlining program administration and employer and job seeker's access to services.

The Act mandates that each locality include the WtWBG program within the One-Stop framework, while other welfare-related work programs include TANF and Food Stamp Employment and Training are optional One-Stop program.

Acronyms

- A -

AABD
Aid to Aged, 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)

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

CASSPP
Comprehensive Annual Social Services Program Plan

CBIC
Common Benefits Identification Card

CBVH
Commission for the Blind and Visually Handicapped

CCBG
Child Care Block Grant

CCF
Congregate Care Facility

CCRS
Child Care Reporting System

CCWB
Center for Child Well-Being (formerly DCSE or OCSE)

CDR
Claims Detail Report

CEES
Center for Employment and Economic Supports

CEOSC
Comprehensive Employment Opportunity Support Center

CEP
Comprehensive Employment Program

CFCIP
Chafee Foster Care Independence Program

CFR
Code of Federal Regulations

CG
Cash Grant

CHAP
Child 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

CMS
Centers 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

COH
Committee 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

CST
Community Solutions for Transportation

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

DC
Dependent Children

DCC
Day Care Center

DCJS

Department of Criminal Justice Services

DCSE

Division of Child Support Enforcement (now known as CCWB)

DDD

Division of Disability Determination (OTDA)

DEFRA

Deficit Reduction Act

DETS

Division of Employment and Transitional Supports (now known as CEES)

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

EIN
Employer Identification Number

EID
Earned Income Disregard

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

FBH
Foster Boarding Home

FC

Foster Care

FCA

Family Court Act

FCI

Foster Care Issues

FCS

Department of Agriculture's Food and Consumer Service

FDC

Family Day Care

FEDS

Front End Detection System

FFFS

Flexible Fund for Family Services

FFY

Federal Fiscal Year (Oct 1 - Sept 30)

FICA

Federal Insurance Contributions Act (Social Security) Indicator

FIFO

First In – First Out

FIPS Code

Federal Information Processing Standards Code (ASCU)

FMS

Department of Treasury's Financial Management Service

FNP

Federally Non-Participating

FNS

Food and Nutrition Service

FP

Federally Participating

FPL

Federal Poverty Level

FPLS

Federal Parent Locator Services

FPO

For-Profit Organization

FR

Federal Register

FRM

Fiscal Reference Manual

FS

Food Stamps

FSB

Food Stamp Benefit

FSET

Food Stamp Employment and Training Program

FSICS

Food Stamp Issuance and Control Subsystem

FSNEP

Food Stamp Nutrition Education Program

FSSB

Food Stamp Source Book

FTE

Full-time Equivalent

FTOP

Federal Treasury Offset Program

FUFF

Finance Unit Fact Flash

FV

Family Violence Indicator

FVO

Family Violence Option

- G -

GAAP
Generally Accepted Accounting Principles

GAGD
Grants of Assistance for Guide Dogs

GAO
Government Accounting Standards

GASB
Governmental Accounting Standards Board

GE
Emergency Group Care Program

GED
General Education Diploma

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

HSEN

Human Services Enterprise Network

HTLV

Human T Lympho Virus

HTP

Hard-to-Place

HUD

Housing and Urban Development

- I -

ICF

Intermediate Care Facility

I/CM

Intake/Case Maintenance

ICM

Intensive Case Management

ICMFASA

Intensive 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 (Food Stamp Program)

ILP

Independent 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 Sub-system

IPV

Intentional Program Violation

IRAP

Indochinese Refugee Assistance Program

IRCA

Immigration Reform and Control Act of 1986

IRS

Internal Revenue Service (Federal)

IV-B

Title IV-B of the SSA (Federal funding for Child Welfare Svcs)

IV-D

Title IV-D of the SSA (Child Support)

IV-E

Title IV-E of the SSA (Federal funding for Foster Care and Adoption Subsidies)

- J -

JD

Juvenile Delinquent

JD/PINS

Juvenile Delinquent/Persons in Need of Supervision

J/O

Job Opportunity Program

JOBS

Jobs, 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 (Local 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 Sub-system (of MMIS)

MARS/SURS

Management and Administrative Reporting Subsystem/Surveillance and Utilization Review System

MD

Mentally Disabled

MICS

Management Information and Control Sub-system

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

NR

Non-Reimbursable

NSF

Non-Sufficient Funds

NTA

Non Temporary Assistance

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

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

OBRA

Omnibus Budget Reconciliation Act

OCFS

Office of Child and Family Services (State)

OCSE

Office of Child Support Enforcement (now known as CCWB)

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

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

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 (now known as TA – Temporary Assistance)

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 I/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

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

TA 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 - March 31)

SHEA

Supplemental Home Energy Allowance

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

SNA-FP

Safety Net Assistance – Federally Participating

SNAP

Safety Net Assistance Program

SNAP

Supplemental Nutrition Assistance Program

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

SRO

Single Room Occupancy Support Services Program

SRO

Syracuse Regional Office

SS

Social Services

SSA

Social Security Act

SSA

Social Security Administration (Federal)

SSD

Social Service District

SSB

Social Security Benefits (Federal program of Income Support based on Work History)

SSBG

Social Services Block Grant (Title XX)

SSDB

Social Security Disability Benefits

SSHSP

School Supportive Health Services Program

SSI

Supplemental Security Income (Federal Welfare Program for Aged, Blind and Disabled, replaces AABD)

SSL

Social Services Law

SSN

Social Security Number

SSRR

Social Services Reporting Requirements (now known as Services RMS in Mid-1990's)

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

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

URESA

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

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

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