



**Office of Temporary  
and Disability Assistance**

# **Fiscal Reference Manual**

## **Volume 3**

### **Cost Allocation Plan**



**Office of Temporary  
and Disability Assistance**

# **Fiscal Reference Manual**

## **Volume 3**

### **Cost Allocation Plan**

# Summary of Changes

Chapter # Page #	Explanation of Revisions
<p><b>All Pages</b></p>	<p>The manual is reissued due to the following changes throughout the manual:</p> <ul style="list-style-type: none"> <li>• the font is changed from Times New Roman to Arial,</li> <li>• the page margins are modified,</li> <li>• references to Social Services District (SSD) are changed to social services district (district),</li> <li>• the Reimbursement Form is added to schedule references, and</li> <li>• claiming instructions are changed to simplify and standardize what is written, and to add information about what the Automated Claiming System completes.</li> </ul>
<p><b>Table of Contents</b> <a href="#">Pages i - xii</a></p>	<p>The Table of Contents is updated to reflect entry changes for each chapter.</p>
<p><b>Chapter 2</b> <a href="#">Pages 16</a> and <a href="#">18</a></p>	<p>The Reimbursement Rates for Administration of Programs section is updated to add the rates for Family First Prevention Services Act (FFPSA) prevention services resulting from FFPSA enacted as part of the federal Bipartisan Budget Act of 2018 (P.L. 115-123) on February 9, 2018.</p>
<p><b>Chapter 5</b> <a href="#">Pages 9 - 11</a></p> <p><a href="#">Page 13</a></p>	<p>The Non-Salary Expenditures by Type of Expense, Function and Object of Expense Code chart is updated as follows:</p> <ul style="list-style-type: none"> <li>• object of expense codes 19.4 (Employment Related Transportation), 19.5 (Work Subsidies for Training), 19.6 (Education and Training) and 19.7 (Other Work Activities) are modified to clear confusion about the codes only being used for Temporary Assistance for Needy Families.</li> <li>• new object of expense codes 38 (System Development) and 39 (Motivational Interviewing) are added. Code 38 is added resulting from FFPSA enacted as part of the federal Bipartisan Budget Act of 2018 (P.L. 115-123) on February 9, 2018.</li> </ul> <p>The High Density File Storage and Retrieval System subsection in the Special Conditions and Standards for Claiming Non-Salary Costs section is updated with corrected information regarding New York State Archives' record retention information.</p>

Chapter # Page #	Explanation of Revisions
<p><b>Chapter 5 continued</b></p> <p><a href="#">Page 20</a></p> <p><a href="#">Page 28</a></p>	<p>The Cooperative Agreements and Purchase of Service Agreements for Local Child Support Enforcement and Support Collection Units subsection in the Special Conditions and Standards for Claiming Non-Salary Costs section is updated to remove an outdated contact email.</p> <p>The Non-Comprehensive Child Welfare Information System Related Information Technology Costs and Family First Prevention Services Act Vendor Costs subsections are added to the Special Conditions and Standards for Claiming Non-Salary Costs section resulting from FFPSA enacted as part of the federal Bipartisan Budget Act of 2018 (P.L. 115-123) on February 9, 2018.</p>
<p><b>Chapter 8</b></p> <p><a href="#">Pages 5 - 7</a></p> <p><a href="#">Pages 9</a> and <a href="#">11</a></p>	<p>The Claiming of F1 Costs on the RF-2A, Schedule D-1 and Instructions for the RF-2A, Schedule D-1 sections are updated to incorporate consultative medical and psychological examinations and intelligence assessments as an allowable direct charge without prior approval. Additional information can be found in Local Commissioner Memorandum <a href="#">18-LCM-01</a>.</p> <p>The Instructions for the RF-2A, Schedule D-1 section is updated to add clarifying information about the Flexible Fund for Family Services (FFFS) federal share due to confusion.</p>
<p><b>Chapter 9</b></p> <p><a href="#">Pages 3 - 5</a></p> <p><a href="#">Page 10</a></p> <p><a href="#">Pages 10</a> and <a href="#">15</a></p> <p><a href="#">Pages 11, 13, 15 - 17, 20 - 24,</a> and <a href="#">26 - 28</a></p> <p><a href="#">Pages 13, 15</a> and <a href="#">21</a></p>	<p>Service categories Title IV-E Candidacy and Title IV-E Family First Prevention are added while Title IV-E Preventive Services and Title IV-E Protective Services are removed from the list of service categories reported on the RF-2A, LDSS-2347-B “Schedule D-2, Allocation for Claiming General Services Administration Expenditures” (RF-2A, Schedule D-2) resulting from FFPSA enacted as part of the federal Bipartisan Budget Act of 2018 (P.L. 115-123) on February 9, 2018.</p> <p>The Types of Costs Allocated to the F2 Function section is updated to incorporate information on FFPSA resulting from FFPSA enacted as part of the federal Bipartisan Budget Act of 2018 (P.L. 115-123) on February 9, 2018.</p> <p>Information for requesting D-2 direct charge requests is updated.</p> <p>The RF-2A, Schedule D-2 is updated resulting from FFPSA enacted as part of the federal Bipartisan Budget Act of 2018 (P.L. 115-123) on February 9, 2018. Claim form changes are effective April 1, 2023.</p> <p>FFPSA staff costs and related central services costs have been added to the list of costs that may be direct charged without prior approval resulting from FFPSA enacted as part of the federal Bipartisan Budget Act of 2018 (P.L. 115-123) on February 9, 2018.</p>

Chapter # Page #	Explanation of Revisions
<p><b>Chapter 9 continued</b></p> <p><a href="#">Page 14</a></p> <p><a href="#">Pages 20 - 21</a></p>	<p>The chart showing shares claimed on the RF-2A, Schedule D-2, Section 1A for F2 category costs was moved to its own subsection titled Shares in the Claiming of F2 Costs on the RF-2A, Schedule D-2 section and is updated to incorporate FFPSA resulting from FFPSA enacted as part of the federal Bipartisan Budget Act of 2018 (P.L. 115-123) on February 9, 2018 and to remove the incorrect footnote for Title IV-E Adoption.</p> <p>The Instructions for the RF-2A, Schedule D-2 section is updated to add clarifying information about the FFFS federal share.</p>
<p><b>Chapter 10</b></p> <p><a href="#">Page 12</a></p>	<p>The Cognos claiming tool label was corrected to Local District PA-SNAP Claiming Tool (Revised May 2017) in the Counts for Allocating Employment Costs section.</p>
<p><b>Chapter 11</b></p> <p><a href="#">Pages 8</a> and <a href="#">11</a></p>	<p>References to the RF-2A, Schedule D-2 are updated as a result of the changes made in Chapter 9.</p>
<p><b>Chapter 13</b></p> <p><a href="#">Page 3</a></p>	<p>The Types of Costs Allocated to the F6 Function section is updated to:</p> <ul style="list-style-type: none"> <li>• add information regarding New York City Administration for Children’s Services’ Professional Development Program, and</li> <li>• incorporate information on FFPSA resulting from FFPSA enacted as part of the federal Bipartisan Budget Act of 2018 (P.L. 115-123) on February 9, 2018.</li> </ul>
<p><b>Chapter 15</b></p> <p><a href="#">Page 22</a></p>	<p>Information was added to the Claiming on the RF-2A, Schedule D-8 section to clarify that fees collected and reported on Section 2, line 17 (Deductible Collection Costs) also includes legal services as outlined in Administrative Directive <a href="#">10-ADM-02</a>.</p>
<p><b>Chapter 16</b></p> <p><a href="#">Pages 6</a> and <a href="#">8</a></p> <p><a href="#">Page 6</a></p> <p><a href="#">Pages 7</a> and <a href="#">9</a></p>	<p>Incorrect references to the RF-2A, LDSS-2347 “Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program” (RF-2A, Schedule D), column 9 (Child Support Activities Title IV-D F8) were revised to column 10 (Fraud and Abuse F10).</p> <p>The Claiming on the RF-2A, Schedule D-10 section is updated to reflect changes to the Automated Finger Imaging System as outlined in Administrative Directive <a href="#">20-ADM-07</a> which was released June 30, 2020.</p> <p>The Claiming on the RF-2A, Schedule D-10 section is updated to add clarifying information about the FFFS federal share.</p>

<b>Chapter # Page #</b>	<b>Explanation of Revisions</b>
<p><b>Chapter 18</b></p> <p><a href="#">Page 2</a></p> <p><a href="#">Page 3</a></p>	<p>The Description of the F17 Function section is updated to remove references to the RF-6, FFFS and managed care grants as it has been longer than 6 years since they were relevant.</p> <p>A new Special Project Claiming Process section was added and the old The RF17 Claim Package section was changed to a subsection and included under the new section. Information was also added to both the section and subsection to clarify the special project claiming process.</p>
<p><b>Chapter 19</b></p> <p><a href="#">Pages 17 - 19,</a> <a href="#">21 - 25,</a> and <a href="#">28 - 30</a></p>	<p>The line by line instructions for the RF-2A, LDSS-1272A-1 “Administrative Costs Claim Summary” (RF-2A Worksheet) and the example claims for the RF-2A Worksheet and the RF-2A, LDSS-1272A “Monthly Statement of Administrative Expenditures Federal and State Aid (RF-2A)” (RF-2A, RF-2A) is updated resulting from FFPSA enacted as part of the federal Bipartisan Budget Act of 2018 (P.L. 115-123) on February 9, 2018. Claim form changes are effective April 1, 2023.</p>
<p><b>Chapter 23</b></p> <p><a href="#">Page 36</a></p>	<p>The Overview of Random Moment Observation Form section is updated to fix coding issues.</p>
<p><b>Chapter 25</b></p> <p><a href="#">Page 2</a></p> <p><a href="#">Pages 6 - 7</a></p> <p><a href="#">Pages 8 and 11</a></p>	<p>On March 28, 2022, the Federal Office of Refugee Resettlement (ORR) announced the expansion of the Refugee Cash Assistance and Refugee Medical Assistance eligibility period from eight months to twelve months of assistance for participants whose date of eligibility for ORR benefits is on or after October 1, 2021. Additional information can be found in <a href="#">22TA/DC040</a> and <a href="#">22-ADM-07</a>.</p> <p>References to the RF-2A, Schedule D-2 are updated as a result of the changes made in Chapter 9.</p> <p>The Claiming on the RF-6, RF-6A section is updated moving the copy of the indirect version of the RF-6, LDSS-3510 “RF-6A Federal Reimbursement for Refugees or Cuban/Haitian Administrative Costs” (RF-6, RF-6A) in front of the instructions for the direct method, and added a copy of the direct version of the RF-6, RF-6A.</p>
<p><b>Acronyms</b></p> <p><a href="#">Pages 1 - 17</a></p>	<p>The Acronyms section is updated to reflect entry changes for each chapter.</p>
<p><b>Glossary</b></p> <p><a href="#">Pages 1 - 44</a></p>	<p>The Glossary section is updated to reflect entry changes for each chapter.</p>
<p><b>Index</b></p> <p><a href="#">Pages 1 - 25</a></p>	<p>The Index is updated to reflect entry changes for each chapter.</p>

# Table of Contents

<b>Summary of Changes</b> .....	<b>1-1</b>
<b>Table of Contents</b> .....	<b>i-i</b>
<b>Chapter 1: Cost Allocation Plan for Administrative Costs</b> .....	<b>1-1</b>
Introduction .....	1-2
Definition of a Cost Allocation System .....	1-2
General Requirements of Cost Allocation Plans .....	1-3
Basic Concepts of Cost Allocation .....	1-4
Types of Expenditures .....	1-5
Salary and Fringe Benefits Costs .....	1-5
Non-Salary Costs .....	1-5
Central Services Costs .....	1-6
Function/Assignment of Administrative Costs .....	1-6
<b>Chapter 2: Overview of the Cost Allocation Plan</b> .....	<b>2-1</b>
Introduction .....	2-2
Principles of Cost Allocation .....	2-2
Steps and Procedures in the Cost Allocation Process .....	2-2
Step 1 Coding of Payroll and Non-Salary Expenditures by Function .....	2-3
District Organizational Chart by Function .....	2-4
Step 2 Entry and Summarization of Expenditures on Administrative Schedules .....	2-5
Step 3 Allocation of Overhead Expenditures to Direct Functions .....	2-5
Step 4 Methods to Allocate Function Costs to Categories .....	2-6
(F1) Intake/Case Maintenance .....	2-6
(F2) General Services .....	2-6
(F3) Employment Programs .....	2-6
(F4) Medicaid Payments/Authorizations .....	2-7
(F5) Medicaid Policy Planning/Administration .....	2-7
(F6) Training .....	2-7
(F7) Supplemental Nutrition Assistance Program .....	2-7
(F8) Child Support .....	2-7
(F10) Fraud and Abuse .....	2-8
(F11) Home Energy Assistance Program .....	2-8
(F17) Other Reimbursable Programs .....	2-8
(F18) Temporary Assistance for Needy Families Funded Services .....	2-8
(F30) Non-Administration/Local Programs .....	2-8
Step 5 Computation of the Appropriate Federal, State, and Local Shares .....	2-9
Methods of Allocation .....	2-9
Time Distribution Studies .....	2-9
Step-Down Allocation Procedure .....	2-9
Allocating Intake/Case Maintenance Costs Based on Random Moment Study .....	2-11
Random Moment Survey for General Services .....	2-11
Allocating Overall Overhead and Training Costs to F30 Non-Administrative/Local Programs ..	2-12
Allocation of Central Services Costs .....	2-12
Reimbursement Rates for Administration of Programs .....	2-13
Flexible Fund for Family Services .....	2-13
Local Share Medicaid Takeover Plan .....	2-13

Reimbursement Rates for Administration of Programs ..... 2-14  
 Required Submission for the Cost Allocation Plan ..... 2-19  
 Supporting Documentation Districts are not Required to Submit ..... 2-20

**Chapter 3: Classification of Expenditures by Function . . . . . 3-1**

Introduction ..... 3-2  
 Definition of a Function ..... 3-2  
 Classification by Function ..... 3-2  
 Description of Each of the Sixteen Functions ..... 3-3  
     F1 Intake/Case Maintenance ..... 3-3  
     F2 General Services ..... 3-5  
     F3 Employment Programs ..... 3-6  
         Federal Employment Program for Temporary Assistance for Needy Families Applicants  
         and Recipients ..... 3-7  
         Supplemental Nutrition Assistance Program Employment and Training Program ..... 3-7  
         Supplemental Nutrition Assistance Program Employment and Training - 100% funds ..... 3-8  
         Supplemental Nutrition Assistance Program Employment and Training - 50% funds ..... 3-8  
         Supplemental Nutrition Assistance Program Employment and Training Participant  
         Reimbursement ..... 3-8  
         Supplemental Nutrition Assistance Program Employment and Training Dependent Care  
         Reimbursements ..... 3-8  
         Non Federal Safety Net Employment Program ..... 3-9  
     F4 Medicaid Payments/Authorizations ..... 3-9  
     F5 Medicaid Policy Planning/Administration ..... 3-10  
     F6 Training ..... 3-12  
     F7 Supplemental Nutrition Assistance Program ..... 3-13  
     F8 Child Support ..... 3-13  
     F10 Fraud and Abuse ..... 3-16  
     F11 Home Energy Assistance Program ..... 3-17  
     F16 Welfare Management System ..... 3-18  
     F17 Other Reimbursable Programs ..... 3-18  
     F18 Temporary Assistance to Needy Families Funded Services ..... 3-18  
     F20 District Administrative Overhead ..... 3-19  
     F30 Non-Administration/Local Programs ..... 3-19  
     F40 Overall Overhead ..... 3-20

**Chapter 4: Classification of Salary and Fringe Benefits Costs . 4-1**

Introduction ..... 4-2  
 Requirements for Classifying and Updating Functional Assignments ..... 4-2  
     Annual Certification of Review of Functional Assignments of Staff ..... 4-3  
         Instructions for Section I of Cost Allocation - Annual Certificate ..... 4-3  
     Semiannual Certification Requirements for Wage and Salary Costs ..... 4-5  
 Allocation of Salary Costs to Functions ..... 4-5  
     Time Reports ..... 4-6  
         Supplemental Nutrition Assistance Program Unit Time Report ..... 4-6  
         Supplemental Nutrition Assistance Program Time Report Summary ..... 4-8  
         Title IV-D Child Support Activities and Collections Unit Time Report ..... 4-11  
         Summary of Title IV-D Child Support and Collection Unit Salaries ..... 4-13  
     Summary of Salary and Function Assignments ..... 4-15  
         Summary of Salary Costs and Staff Counts in New York City ..... 4-17  
     Transferring Salary and Staff Functional Assignments to the RF-2A, Schedule D ..... 4-17  
 Fringe Benefit Costs ..... 4-18  
     Claiming Fringe Benefit Costs - New York City ..... 4-18  
     Claiming Fringe Benefit Costs - All Districts Other Than New York City ..... 4-18  
         Claiming Fringe Benefits on an Actual Basis ..... 4-18  
         Claiming Fringe Benefits on an Estimated Basis ..... 4-19  
     Fringe Benefit Worksheet ..... 4-21



Allocation of Overhead Costs ..... 4-21  
 Procedures ..... 4-22

**Chapter 5: Classification and Allocation of Non-Salary Costs . 5-1**

Introduction ..... 5-2  
 Description of Non-Salary Costs ..... 5-2  
 Assignment of Non-Salary Expenses to Function Codes and Object of Expense Codes ..... 5-3  
     Function and Function Codes ..... 5-4  
     New York City’s System for Assignment of Non-Salary Expenses ..... 5-5  
 Non-Salary Expenditures by Type of Expense, Function and Object of Expense Code ..... 5-6  
 Special Conditions and Standards for Claiming Non-Salary Costs ..... 5-12  
     Electronic Data Processing Services and/or Installation Costs ..... 5-12  
     Job Accounting Software ..... 5-13  
     High Density File Storage and Retrieval System ..... 5-13  
     Reserved Accommodations ..... 5-14  
     Physical Exams for Foster Parents ..... 5-14  
     Medical Transportation Costs ..... 5-14  
     Non-Salary Costs for Function F5 ..... 5-15  
     Professional Medical Contracts ..... 5-15  
     Laboratory Paternity Determination Costs ..... 5-16  
     Cooperative Agreements ..... 5-16  
         Necessary Provisions of Cooperative Agreements and Interagency Contracts ..... 5-17  
         Cooperative Agreements and Purchase of Service Agreements for Local Child  
         Support Enforcement and Support Collection Units ..... 5-19  
     Single Audit Costs ..... 5-21  
     Administrative Surveys and Management Studies ..... 5-21  
     Office Space ..... 5-21  
         Reimbursement for Rental of Privately Owned Space ..... 5-22  
         Reimbursement for Publicly Owned Space ..... 5-22  
         Maintenance in Lieu of Rent Costs ..... 5-23  
         Unallowable Costs ..... 5-24  
     Equipment ..... 5-24  
     Liability Insurance ..... 5-25  
         Claiming ..... 5-25  
         Applicable Law, Regulation and/or Directive ..... 5-25  
     Non-Comprehensive Child Welfare Information System Related Information Technology  
     Costs ..... 5-28  
     Family First Prevention Services Act Vendor Costs ..... 5-28  
 Administrative Refunds and Cancellations ..... 5-29  
 Claiming of Non-Salary Costs and Administrative Refunds, Cancellations and Adjustments ..... 5-29  
 Donated Funds and/or In-Kind Services ..... 5-30  
     Basic Rules for Determining In-Kind Contributions ..... 5-30  
     Valuation of In-Kind Contributions ..... 5-30  
     Records ..... 5-30  
     Guidelines for Reporting Donated Funds or In-Kind Services ..... 5-30  
         Preventive Services ..... 5-31  
             Title IV-A Temporary Assistance to Needy Families Administration and Program  
             Expenses ..... 5-32  
             Title IV-D Child Support ..... 5-32  
             Title IV-E Foster Care and Adoption Assistance ..... 5-32  
             Title XIX Medical Assistance Program ..... 5-32  
             Supplemental Nutrition Assistance Program ..... 5-33

**Chapter 6: Cost Principles and Central Services Costs . . . . . 6-1**

Introduction ..... 6-2  
 Federal Policy Requirements ..... 6-2  
     Cost Principles ..... 6-2

Basic Cost Considerations .....	6-2
Allowable Costs .....	6-3
Reasonable Costs .....	6-3
Allocable Costs .....	6-3
Applicable Credits .....	6-4
Composition of Costs .....	6-4
Direct Costs .....	6-4
Indirect Costs .....	6-5
Types and Standards for Allowable Cost Items .....	6-5
Accounting .....	6-5
Advertising and Public Relations .....	6-6
Advisory Councils .....	6-6
Audit Services .....	6-6
Bonding .....	6-7
Budgeting .....	6-7
Building Lease Management .....	6-7
Central Stores .....	6-7
Communications .....	6-7
Compensation for Personal Services .....	6-7
Depreciation .....	6-8
Disbursing Service .....	6-9
Employee Fringe Benefits .....	6-9
Employee Health and Welfare Costs .....	6-10
Equipment and Other Capital Expenditures .....	6-10
Insurance and Indemnification .....	6-11
Interest .....	6-12
Legal Expenses .....	6-13
Maintenance and Repair .....	6-13
Materials and Supplies .....	6-13
Memberships, Subscriptions and Professional Activities .....	6-13
Motor Pools .....	6-14
Payroll Preparation .....	6-14
Personnel Administration .....	6-14
Printing and Publication .....	6-14
Professional Services Costs .....	6-14
Proposal Costs .....	6-15
Procurement Service .....	6-15
Rearrangements and Alterations .....	6-15
Reconversion Costs .....	6-15
Rental Costs .....	6-15
Taxes .....	6-16
Training and Education .....	6-16
Transportation .....	6-16
Travel .....	6-16
Costs Allowable with Approval of Grantor Agency .....	6-16
Automatic Data Processing .....	6-16
Management Studies .....	6-17
Pre-Award Costs .....	6-17
Unallowable Costs .....	6-17
Bad Debts .....	6-17
Contingencies .....	6-17
Contributions and Donations .....	6-17
Donated Services .....	6-17
Entertainment .....	6-18
Fines and Penalties .....	6-18
Mayor, County Executive or Legislative Expenses .....	6-18
Lobbying .....	6-18
Under-Recovery of Costs Under Grant Agreements .....	6-18

Central Services Costs .....	6-18
Description of Central Services Costs .....	6-18
Methods of Calculating Departmental Indirect Costs .....	6-19
Interagency Services .....	6-20
Central Services Cost Allocation Plan .....	6-20
Claiming Reimbursement for Central Services Costs .....	6-21
Estimated Basis .....	6-21
Actual Basis .....	6-22
Procedures for Dividing Central Services Costs Between District Functions and Non-Administration/Local Programs .....	6-22
Alternate Procedures .....	6-22
Annual Certification Requirements .....	6-23
Time Frames for Submission of Cost Allocation Plans and the Annual Certificate .....	6-23

**Chapter 7: Reporting Salary, Non-Salary and Central Services Costs ..... 7-1**

Introduction .....	7-2
Reporting of General Services Costs as Program or Administrative under Temporary Assistance to Needy Families Rules .....	7-2
Instructions for Completing the LDSS-923, 923A, and 923B Details, and Their Related RF-2A/RF-17 Schedules .....	7-3
Instructions for the LDSS-923 Detail .....	7-3
Administration Other Than Personal Service Costs on Worksheets for New York City .....	7-5
Instructions for the RF-2A, LDSS-923 .....	7-6
Instructions for the LDSS-923A Detail .....	7-8
Instructions for the RF-2A, LDSS-923A .....	7-10
Instructions for the LDSS-923B Detail .....	7-12
Instructions for the RF-17, LDSS-923B .....	7-14
Claiming on the RF-2A, Schedule D .....	7-17

**Chapter 8: Intake/Case Maintenance (F1) ..... 8-1**

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 RF-2A, Schedule D-1 .....	8-5
Direct Charged F1 Amounts .....	8-5
Intake/Case Maintenance Random Moment Study .....	8-6
Distribution of Costs .....	8-6
Instructions for the RF-2A, Schedule D-1 .....	8-7

**Chapter 9: General Services (F2) ..... 9-1**

Introduction .....	9-2
Description of the F2 Function .....	9-2
Title XX Services .....	9-6
Title IV-B Services .....	9-6
Title IV-B Subpart 1 – Child Welfare Services .....	9-6
Title IV-B Subpart 2 – Promoting Safe and Stable Families Services .....	9-7
Types of Employees Assigned to the F2 Function .....	9-8
Types of Costs Allocated to the F2 Function .....	9-10
Claiming of F2 Costs on the RF-2A, Schedule D-2 .....	9-10
Direct Charged Expenditures .....	9-10
Allocating Costs Using the Services Random Moment Survey Results .....	9-13
Flexible Fund for Family Services .....	9-13
Shares .....	9-14

Instructions for the RF-2A, Schedule D-2 ..... 9-15

**Chapter 10: Employment Programs (F3) ..... 10-1**

Introduction ..... 10-2  
 Description of the F3 Function ..... 10-2  
     Employment Program for Temporary Assistance for Needy Families Applicants and Recipients ..... 10-2  
         Reporting of Employment Salaries, Fringe Benefit and Non-Salary Direct Costs as Program or Administrative under Temporary Assistance for Needy Families Rules ..... 10-3  
     Federally Non Participating Safety Net Employment Program ..... 10-6  
         Temporary Assistance for Needy Families and Federally Non Participating Employment Programs ..... 10-6  
         Supplemental Nutrition Assistance Program Employment and Training Program ..... 10-7  
         Direct Supervision and Other Costs Related to Work Experience ..... 10-10  
     Other Employment Initiatives ..... 10-11  
 Types of Employees Assigned to the F3 Function ..... 10-11  
 Types of Costs Allocated to the F3 Function ..... 10-12  
 Counts for Allocating Employment Costs ..... 10-12  
     For Districts Other Than New York City ..... 10-12  
         Local District Public Assistance - Supplemental Nutrition Assistance Program Claiming Tool ..... 10-12  
     New York City ..... 10-15  
         Engagement Report ..... 10-15  
 Claiming of F3 Costs on the RF-2A, Schedule D-3 ..... 10-19

**Chapter 11: Medicaid Payments/Authorizations (F4) ..... 11-1**

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  
     Local Share Medicaid Takeover Plan ..... 11-6  
 Claiming of F4 Costs on the RF-2A, Schedule D-4 ..... 11-6  
     Federal Participating Percentages ..... 11-7  
     MR-0-36 ..... 11-7  
     Instructions for the RF-2A, Schedule D-4 ..... 11-7

**Chapter 12: Medicaid Policy Planning/Administration (F5) ... 12-1**

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 RF-2A, Schedule D-5 ..... 12-4  
     Instructions for the RF-2A, Schedule D-5 ..... 12-4

**Chapter 13: Training (F6) ..... 13-1**

Introduction ..... 13-2  
 Description of the F6 Function ..... 13-2  
 Types of Employees Assigned to the F6 Function ..... 13-2  
 Types of Costs Allocated to the F6 Function ..... 13-2  
     Training Cost Cap ..... 13-3  
 Claiming of F6 Costs on the RF-2A, Schedule D-6 ..... 13-3

**Chapter 14: Supplemental Nutrition Assistance Program (F7) 14-1**

Introduction .....	14-2
Description of the F7 Function .....	14-2
Certification Activities .....	14-2
Fair Hearings .....	14-3
Issuance .....	14-3
Nutrition Education .....	14-3
Other .....	14-3
Types of Employees Assigned to the F7 Function .....	14-3
Employee Time Studies .....	14-4
Types of Costs .....	14-4
Intake/Case Maintenance Random Moment Study .....	14-4
Claiming on the RF-2A, Schedule D-7 .....	14-4

**Chapter 15: Child Support (F8) ..... 15-1**

Introduction .....	15-2
Description of the F8 Function .....	15-2
Types of Employees Assigned to the F8 Function .....	15-3
Employee Time Studies .....	15-3
Types of Costs Allocated to the F8 Function .....	15-4
Claiming of Administrative Costs Incurred by Local Governmental Agencies Who Perform Child Support Administrative Activities for Social Services Districts .....	15-4
Cooperative Agreements and Purchase of Service Agreements for Local Child Support Enforcement and Support Collection Units .....	15-4
LDSS-2674 Cost Allocation Summary Title IV-D Program .....	15-4
Other Types of Costs Allocated to the F8 Function .....	15-12
Distributing Title IV-D Costs to Client Categories .....	15-12
Client Categories on the RF-2A, Schedule D-8 .....	15-12
Defining Temporary Assistance to Needy Families, Non-Temporary Assistance to Needy Families, and Non-IV-D Child Support Cases .....	15-13
Title IV-D Allocation Percents .....	15-13
Support Collection Unit Allocation Percents .....	15-13
Combining Title IV-D and Support Collection Unit Caseloads to Distribute Central Services Costs .....	15-14
Claiming on the RF-2A, Schedule D-8 .....	15-14

**Chapter 16: Fraud and Abuse (F10) ..... 16-1**

Introduction .....	16-2
Description of the Fraud and Abuse Function (F10) .....	16-2
Front End Detection System Activities .....	16-2
Automated Finger Imaging System .....	16-3
Other Activities .....	16-3
Types of Employees Assigned to the F10 Function .....	16-4
Types of Costs Allocated to the F10 Function .....	16-4
Allocation Percentages for F10 Costs .....	16-5
Finger Imaging .....	16-5
Claiming on the RF-2A, Schedule D-10 .....	16-6

**Chapter 17: Welfare Management System (F16) ..... 17-1**

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 on the Welfare Management System Worksheet ..... 17-3  
 Districts Other Than New York City ..... 17-3  
 New York City ..... 17-6  
 Claiming of Welfare Management System Operational Costs by the Districts ..... 17-9  
 Additional Information Concerning the Reporting and Claiming of Home Energy Assistance Program Welfare Management System Operational Charges ..... 17-11

**Chapter 18: Other Reimbursable Programs (F17) . . . . . 18-1**

Introduction ..... 18-2  
 Description of the F17 Function ..... 18-2  
 Types of Employees Assigned to the F17 Function ..... 18-2  
 Time Studies ..... 18-2  
 Types of Costs Allocated to the F17 Function ..... 18-3  
 Special Project Claiming Process ..... 18-3  
 The RF17 Claim Package ..... 18-3  
 Claiming on the RF-17 Worksheet ..... 18-3  
 Claiming on the RF-17 Summary ..... 18-9

**Chapter 19: RF-2A and RF-2A Worksheets . . . . . 19-1**

Introduction ..... 19-2  
 Line by Line Instructions ..... 19-2

**Chapter 20: Step-Down Allocation Procedure . . . . . 20-1**

Introduction ..... 20-2  
 Steps Necessary for Using Step-Down Procedures ..... 20-2  
 Forms and Procedures for Applying the Step-Down Methodology ..... 20-3  
 Procedures for Completing the Sample Form ..... 20-3

**Chapter 21: Department Regulations . . . . . 21-1**

Department Regulations ..... 21-1

**Chapter 22: Intake/Case Maintenance - Random Moment**

**Study Procedures . . . . . 22-1**

Overview ..... 22-2  
 Purpose ..... 22-2  
 Description ..... 22-2  
 New York City’s Job Centers ..... 22-3  
 Introduction ..... 22-3  
 Current Job Center Approach ..... 22-4  
 Units Within the Job Centers ..... 22-5  
 Administrative Units ..... 22-5  
 Client Contact Units ..... 22-6  
 Projected Statistical Validity ..... 22-7  
 Intake/Case Maintenance - Random Moment Study ..... 22-7  
 Process Specifics ..... 22-7  
 Database System ..... 22-8  
 State Coordinator ..... 22-8  
 Upstate District and New York City – Coordinators ..... 22-8  
 State Observation Staff ..... 22-8  
 Upstate Observation Staff to be Included ..... 22-9  
 New York City Observation Staff to be Included ..... 22-9  
 Staff Excluded from Study but Their Costs Included as Function F1 ..... 22-10

Specific Codes and Definitions to be Used .....	22-10
Program Type .....	22-10
Transaction Type .....	22-11
Special Funding/Tracking/Maintenance of Effort Activity .....	22-11
Activity for Shift Calculations .....	22-11
Employment Activities .....	22-12
Code List .....	22-12
Code Definitions .....	22-14
Program Type Codes: [First Level] .....	22-14
Transaction Type Codes: [Second Level] .....	22-15
Special Funding/Tracking/Maintenance of Effort Activity: [Third Level] .....	22-16
Activity for Shift Codes: [Fourth Level] .....	22-17
Worker Coding Instructions for Observation Question #5 .....	22-17
Activity Code .....	22-17
Employment Related Activities: [Fifth Level] *NYC Only* .....	22-20
Worker Coding Instructions for Observation Question #6 .....	22-20
How Resulting Code Combinations Would be Claimed .....	22-22
Program Type [First Level] .....	22-22
Special Funding/Tracking/Maintenance of Effort Activity [Third Level] .....	22-22
Activity for Shift Calculations [Fourth Level] .....	22-23
Observation Flow .....	22-23
Sample Selection .....	22-25
Initial Observation Data Form .....	22-27
Emailed Observations .....	22-27
Phone Observations .....	22-28
Observation Data Form .....	22-28
Back-up Paper Observation Form .....	22-30
Quarterly Statistical Reports .....	22-31
Application of Results .....	22-38

**Chapter 23: Random Moment Survey for Service Programs . . 23-1**

Introduction .....	23-2
Background .....	23-2
General Description of the Process .....	23-2
Master Roster List .....	23-4
Sampling Procedures .....	23-4
Frequency .....	23-5
Preparing the Sample .....	23-5
Who is sampled .....	23-5
Controlling the Sample - Daily Control Log .....	23-5
Conducting the Interviews .....	23-6
Observations Involving Candidates for Foster Care .....	23-6
New York State Title IV-E Saturation Rate .....	23-8
Title XX Below 200% .....	23-10
Title IV-E Eligible Children in Non-Title IV-E Settings .....	23-10
Deficit Reduction Act of 2005 Required Changes .....	23-10
Overview of Random Moment Observation Form .....	23-11
Section A - Primary Client Category .....	23-11
a) Foster Care .....	23-12
b) Foster Care Emergency Assistance for Families Screening .....	23-13
c) Adoption .....	23-13
d) Child Protective .....	23-13
e) Child Preventive .....	23-14
f) Title XX/Other .....	23-14
g) Kinship Guardianship .....	23-15
Section B - Activity Definitions .....	23-15
Specific Services Activities .....	23-15
Indirect Activity/Administration .....	23-19

Section C - Activity Type ..... 23-20  
     Adult Categories ..... 23-21  
 Section D - Funding Outcomes ..... 23-25

**Chapter 24: Maintenance in Lieu of Rent ..... 24-1**

Introduction ..... 24-2  
 Maintenance in Lieu of Rent ..... 24-2  
     Preparation and Submission of the Statement of Estimated Annual Maintenance Costs ..... 24-3  
     Depreciation ..... 24-4  
 Depreciation Costs Appearing on the Statement of Estimated Annual Maintenance Costs ..... 24-6  
     Computing Depreciation on New Construction ..... 24-6  
         Method of Computing Depreciation on Capital Investments Related to the  
         Construction of a Building by a Municipality ..... 24-6  
         Method of Computing Depreciation on Capital Investments Related to the  
         Construction of an Addition to a Building Owned by a Municipality ..... 24-7  
     Computing Depreciation Costs on a Building Purchase ..... 24-7  
     Computing Depreciation on a Capital Investment Related to the Reconstruction or  
     Conversion of a Building Owned by a Municipality ..... 24-8  
     Interest ..... 24-9  
         Interest Costs Appearing on the Statement of Estimated Annual Maintenance Costs ..... 24-10  
 Instructions for the LDSS-539 ..... 24-11  
     Submitting the LDSS-539 ..... 24-15  
     Deadlines for Completing the Statement of Estimated Annual Maintenance Costs and  
     Retroactive Claims ..... 24-15  
         Instructions for Current Claiming ..... 24-15  
         Instructions for Submitting Retroactive Claims ..... 24-16  
 Rental Space ..... 24-17

**Chapter 25: Refugees/Entrants/Unaccompanied Minors ..... 25-1**

Introduction ..... 25-2  
 Description ..... 25-2  
 Types of Costs ..... 25-3  
 Claiming on the RF-6, RF-6A ..... 25-3  
     Instructions for the Indirect Method ..... 25-3  
     Instructions for the Direct Charge Method ..... 25-9

**Chapter 26: District Administrative Overhead (F20) ..... 26-1**

Introduction ..... 26-2  
 Description of the F20 Function ..... 26-2  
 Types of Employees Assigned to the F20 Function ..... 26-2  
     Time Studies ..... 26-2  
 Types of Costs Allocated to the F20 Function ..... 26-2  
     Allocation of Overhead Costs ..... 26-3  
         Charging to Direct Functions When Possible ..... 26-3  
     Alternate Allocation Procedures ..... 26-3

**Chapter 27: Non-Administration/Local Programs (F30) ..... 27-1**

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  
     Procedures to Allocate Indirect Costs to the F30 Sub-Functions ..... 27-3  
         Instructions for the "Distribution of Allocated Costs to Non-  
         Administrative/Local Programs Worksheet" ..... 27-5



Alternate Procedures for Allocating Overall Overhead Costs to Function F30 .....	27-6
Salary Costs .....	27-6
Non-Salary Administrative Costs .....	27-7
Central Services Costs .....	27-7
Procedures for Allocating F30 Training Costs to the F30 Function .....	27-8
Step 1 Roster for Administrative Staff .....	27-8
Instructions .....	27-8
Step 2 Instructions for the Administrative Staff Training Activity Summary .....	27-9
Instructions .....	27-10
Instructions for “Worksheet for Administrative Staff Quarterly In-service Training Report” ....	27-10
Column Instructions .....	27-11
Line Instructions .....	27-11
Claiming of F30 Costs on the RF-2A, Schedule D .....	27-12

**Chapter 28: Overall Overhead (F40) ..... 28-1**

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
Allocation of Overhead Costs .....	28-3
Alternate Procedures .....	28-3

**Chapter 29: Home Energy Assistance Program (F11) ..... 29-1**

Introduction .....	29-2
Description of the F11 Function .....	29-2
Types of Employees Assigned to the F11 Function .....	29-2
Time Studies .....	29-3
Types of Costs Allocated to the F11 Function .....	29-3
HEAP Claiming Instructions .....	29-3

**Chapter 30: Albany County Department of Children Youth  
and Families ..... 30-1**

Introduction .....	30-2
Organization .....	30-2
Description of the Department of Children, Youth and Families Organization .....	30-2
Bright Beginnings .....	30-2
Youth Bureau .....	30-2
Administrative Services .....	30-3
Intake and Assessment Team .....	30-3
Child Welfare Services .....	30-4
Description of Administrative Functions .....	30-4
Function F2 General Services .....	30-4
Function F4 Medical Assistance Eligibility/Payment .....	30-7
Function F6 Training .....	30-7
Function F16 Welfare Management System .....	30-7
Function F17 Other Reimbursable Programs .....	30-7
Function F18 Temporary Assistance for Needy Families Funded Services .....	30-7
Function F20 District Administrative Overhead .....	30-8
Function F30 Non-Administration/Local Programs .....	30-8
Function F40 Overall Overhead .....	30-8
Types of Employees Assigned to the CYF Functions .....	30-8
F2 General Services .....	30-9
F4 Medicaid Payments/Authorizations .....	30-9
F6 Training .....	30-9
F16 Welfare Management System .....	30-9

F17 Other Reimbursable Programs ..... 30-9  
 F18 TANF Funded Services ..... 30-9  
 F20 District Administrative Overhead ..... 30-9  
 F30 Non-Administrative/Local Programs ..... 30-10  
 F40 Overall Overhead ..... 30-10  
 Cost Allocation Plan for Administrative Costs ..... 30-10

**Chapter 31: New York City Administration for Children’s Services ..... 31-1**

Background ..... 31-2  
 Organization ..... 31-2  
 Description of the Administration for Children’s Services Organization ..... 31-4  
     Division of Child Protection Services ..... 31-4  
     Division of Foster Care and Preventive Services ..... 31-4  
     Division of Legal Services ..... 31-5  
     Division of Child Care and Head Start ..... 31-6  
     Division of Policy and Planning ..... 31-6  
     Division of Administration ..... 31-7  
     Division of Financial Services ..... 31-7  
     The Division of Youth and Family Development ..... 31-8  
     Office of Communications ..... 31-8  
 Cost Allocation Plan for Administrative Costs ..... 31-9

**Chapter 32: TANF Funded Services (F18) ..... 32-1**

Introduction ..... 32-2  
 Description of the F18 Function ..... 32-2  
     Expenditures Categories ..... 32-3  
         Statutory Drug/Alcohol ..... 32-3  
         Statutory Domestic Violence Liaison ..... 32-3  
         Financial Education and Asset Developments ..... 32-3  
         Non-Recurrent Short Term Benefits ..... 32-4  
         Supportive Services ..... 32-4  
         Services for Children and Youth ..... 32-4  
         Prevention of Out-of-Wedlock Pregnancies ..... 32-4  
         Fatherhood and Two-Parent Family Formation ..... 32-4  
         Family Support/Family Preservation/Reunification Services ..... 32-5  
         Additional Child Welfare Services ..... 32-5  
         Home Visiting Programs ..... 32-5  
         Assessment/Service Provision ..... 32-5  
     Types of Employees Assigned to the F18 Function ..... 32-5  
         Employee Time Studies ..... 32-6  
     Types of Costs Assigned to the F18 Function ..... 32-6  
     Claiming on the RF-2A, Schedule D-18 ..... 32-6  
         Section 1 - Calculation of Federal, State and Local Shares ..... 32-6  
         Section 2 - Computation of Central Services Federal Share ..... 32-8

**Acronyms ..... Acronyms-1**

**Glossary ..... Glossary-1**

**Index ..... Index-1**

# Chapter 1: Cost Allocation Plan for Administrative Costs

---

---

Introduction .....	1-2
Definition of a Cost Allocation System .....	1-2
General Requirements of Cost Allocation Plans .....	1-3
Basic Concepts of Cost Allocation .....	1-4
Types of Expenditures .....	1-5

## Introduction

The social services districts (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 the district including three New York City (NYC) departments are described in Chapter 1, [Fiscal Reference Manual Volume 1](#).

In NYC, the 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 (HEAP), to 0% for the Safety Net (SN) 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 a district 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 (NYS) Fiscal Reference Manual. This volume describes the identification, allocation and claiming of administrative costs for all districts, including NYC. This chapter is devoted to the explanation of what a cost allocation system is.

## Definition of a Cost Allocation System

The administrative effort at the district and NYC department level 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 that 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 such as a district. The financial need is to identify and allocate total salary, non-salary and indirect administrative costs of benefiting programs that each district 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 districts including the three NYC 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 the United States Office of Management and Budget's (OMB) guidance Uniform Administrative Requirements, Cost Principles, and Audit Requirements For Federal Awards ([Uniform Guidance](#)), 2 CFR Part 200, and state requirements defined in [Department Regulations 18 NYCRR 602](#).

Districts may claim a significant amount of reimbursement by carefully applying a sound cost allocation methodology. The methods described herein allows for some local variations to assure proper reimbursement is obtained.

## General Requirements of Cost Allocation Plans

The process of claiming state and federal reimbursement for district 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.

The districts (including NYC) 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 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. Fringe benefits can, at local option, be claimed at actual rather than through an initial estimated rate. The fringe benefit rate for NYC's fiscal year is calculated by the NYC Office of Management and Budget for each of the three departments. Refer to [Chapter 4](#) for more details.
- Classification of non-salary expenditures by defined functions and/or sub-functions.
- Maintenance of accurate statistics within certain program areas to be used in distributing functional costs to specific functions/programs.
- Maintenance of audit trails and documentation available for state and federal review.
- Preparation and submission of required schedules and supporting documentation to obtain state and federal reimbursement.
- Procedures which must be in place to revise cost allocation plans during the year if circumstances make it necessary.

The second plan is the county-wide or city-wide Central Services Cost Allocation Plan. This plan provides a basis for the distribution of certain indirect costs, known as central services costs, to the districts (including HRA, ACS, and DHS) and other county or city agencies.

The Central Services Cost Allocation Plan and cost distributions are normally administered by a county or city fiscal officer and are not under the direct control of the district. Districts and each of the three NYC departments, however, are required to submit an annual certification signed by the administering official. Along with the annual certification, the district must submit a copy of the latest completed plan used as the basis for allocation purposes for the current year. These items are needed to establish the district's

eligibility to claim federal reimbursement for these central services 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 2001 and the copy of the completed plan used as the basis for 2000 claiming would be the actual 1999 expenditures report. This is discussed in more detail in [Chapter 6](#).

## Basic Concepts of Cost Allocation

A comprehensive cost allocation plan requires the development of an organization chart for the agency or department. An organization chart will define authority, responsibility and accountability for the agency. 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 relate 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 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 Management would be a function that would correspond to an organizational unit. It would cover several state and federal programs such as SN, Temporary Assistance to Needy Families (TANF), Emergency Assistance to Families (EAF), Emergency Aid to Adults (EAA), etc. Supplemental Nutrition Assistance Program (SNAP) 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 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 Intake/Case Maintenance (I/CM) 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 central services costs.

### Salary and Fringe Benefits Costs

This grouping of expenditures would include the salary and wages paid to each individual employed by the 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 district may use up to a total of sixteen identified functions in the cost allocation plan. These functions follow the program areas with the addition of an overall overhead and a district overhead account. Because these functional classifications form the basis on which cost allocations are made and reimbursement claims are derived, the 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 district commissioner. The salary or wages of such individuals are paid by the district. Each must occupy an authorized position that is carried in one of the district's General Fund accounts.

### Non-Salary Costs

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

- Salaries and wages of employees in authorized positions,
- Fringe benefits for employees in authorized positions,
- Central services 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 sixteen 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, contractual agreements, 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 district 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 [Chapter 2](#) and [Chapter 3](#).

Each month, the district will prepare a summary of the non-salary expenditures organized by function and object of expense. Those costs assigned to the F40 Overall Overhead function and to the F20 District Administrative Overhead are allocated to the remaining functions based on the percentages of staff counts for those functions.

## **Central Services Costs**

The policies and procedures contained in the Uniform Guidance provide federal reimbursement for certain county-wide or city-wide central services costs incurred by local governmental agencies in support of district operations and other county or 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, automated 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 county or city agencies included in the central services pool of costs and describes the methodology to be applied to distribute the costs related to district operations,
- Submit a copy of this cost proposal to the Bureau of Financial Services with its accompanying Cost Allocation - Annual Certification (LDSS-2346),
- Allocate these costs among the functions administered by the district,
- Calculate 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. Some districts claim central services costs on an actual rather than on an estimated basis, therefore, those districts would not need to prepare an adjustment.

## **Function/Assignment of Administrative Costs**

The cost allocation system in use in NYS uses functional assignments as the cost centers for pooling administrative expenditures. There currently are sixteen functions recognized for districts to use in identifying costs to functions. They are:



**I/CM**

Includes all activities related to determining and maintaining public assistance eligibility for applicants or recipients of public assistance

**General Services**

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

**Employment Programs**

Includes all activities related to the provision of employment services and training to eligible participants

**Medical Assistance (MA) Eligibility/Payments**

Includes all activities necessary to provide MA to eligible recipients, except those activities which qualify for enhanced Federal reimbursement because they involve policy/planning and administration by skilled professional medical personnel

**MA Policy Planning/Administration**

Includes all activities performed by skilled professional medical personnel, and their direct support staff, which involves policy planning and administration of MA

**Training**

Includes all activities of staff development like orientation of new employees, continuing in-service training of employees, and provision of educational programs

**SNAP**

Includes all activities related to the provision of SNAP benefits to eligible recipients

**Child Support Enforcement**

Includes the activities necessary to locate absent parents and obtain child support payments

**Fraud and Abuse Detection**

Includes the activities involving fraud detection, investigation, and prosecution for the various programs the district administers

**HEAP**

Includes the activities related to the provision of HEAP benefits to eligible recipients

**Welfare Management System**

Includes data entry activities to support the state operated EDP eligibility as well as coordination activities between the district and the state

**Other Reimbursable Programs**

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.

**TANF Funded Services**

Includes activities related to the provision of TANF services projects for eligible recipients

**District Administrative Overhead**

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**

Includes local programs administered by the district that are reimbursed through per diem rates for their costs of operations

**Overall Overhead**

Includes activities that support all of the above listed functions such as the Commissioner's office. This function is only used if the district commissioner oversees local program operations like a county nursing home, foster home facility, etc.

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

# Chapter 2: Overview of the Cost Allocation Plan

---

---

Introduction .....	2-2
Principles of Cost Allocation .....	2-2
Steps and Procedures in the Cost Allocation Process .....	2-2
Methods of Allocation .....	2-9
Reimbursement Rates for Administration of Programs .....	2-13

## 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 (RMS), step down procedures, and other methods of cost allocation. The intent is to assist social services districts (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 district 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 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 district 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 district 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 district 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 Temporary Assistance for Needy Families (TANF) and Safety Net (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.

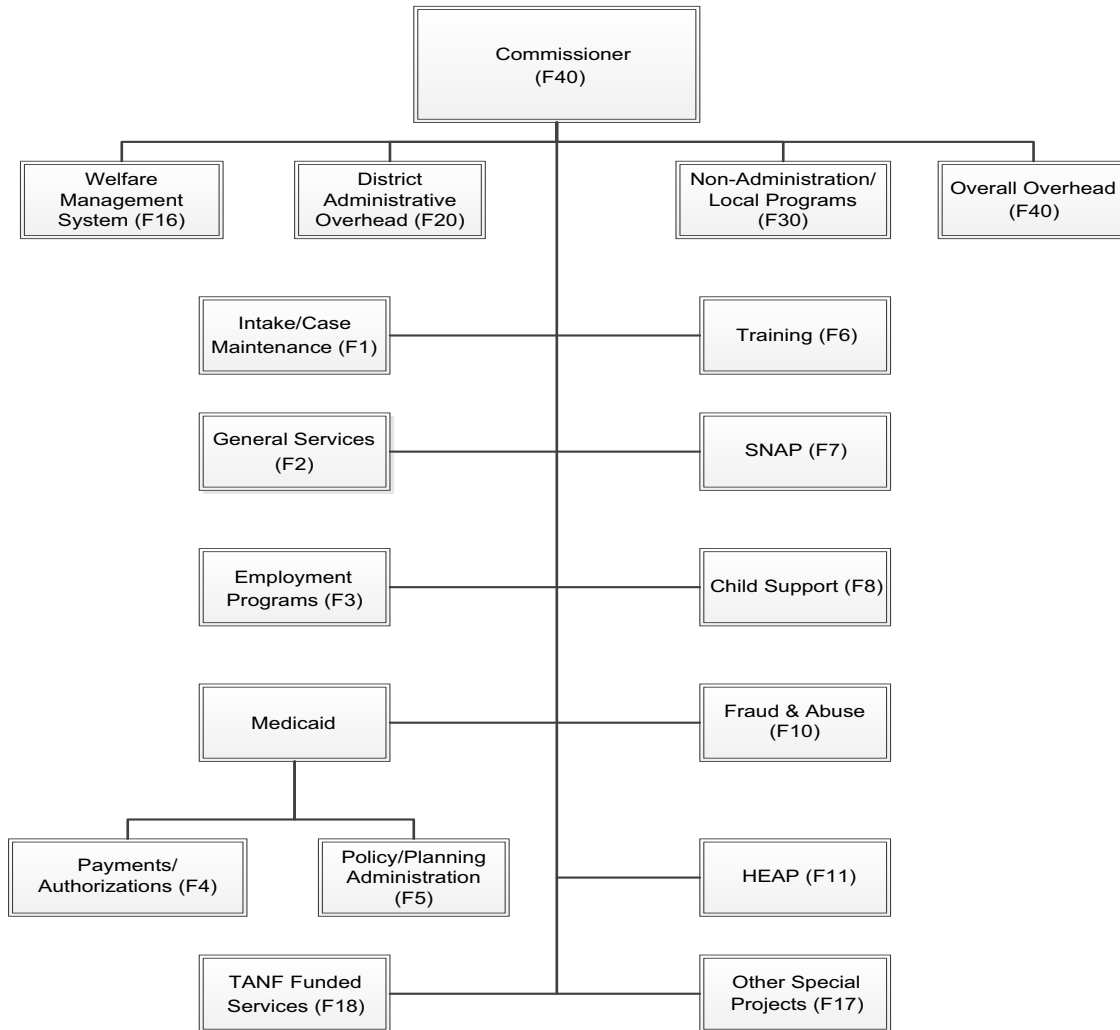
The procedures for completing each of the above steps involve using several claiming schedules referred to as the D Series which are components of the RF-2A claim package for administrative expenditures. These steps are further described as follows:

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

All district administrative costs must be coded to one of 16 major functions as follows:

- Intake/Case Maintenance (I/CM) (F1)
- General Services (F2)
- Employment Programs (F3)
- Medicaid Payments/Authorizations (F4)
- Medicaid Policy Planning/Administration (F5)
- Training (F6)
- Supplemental Nutrition Assistance Program (F7)
- Child Support (F8)
- Fraud and Abuse (F10)
- Home Energy Assistance Program (HEAP) (F11)
- Welfare Management Systems (WMS) (F16)
- Other Reimbursable Programs (F17)
- TANF Funded Services (F18)
- District Administration Overhead (F20)
- Non-Administration/Local Programs (F30)
- Overall Overhead (F40)

**District Organizational Chart by Function**



Districts are required to submit a Cost Allocation - Annual Certification (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 district 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 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 RF-2A, LDSS-923 “Cost Allocation Schedule of Payments Administrative Expenses Other Than Salaries” (RF-2A, LDSS-923)

Procedures for claiming of central services costs are described in [Chapter 6](#). These costs are a pool of indirect 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 district and NYC departments to claim reimbursement for central services costs, the county and fiscal officers must prepare annually a central services cost proposal which documents, identifies, accumulates, and distributes allowable central services costs to each of the county and city agencies included in the central services 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 RF-2A, LDSS-2347 “Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program” (RF-2A, Schedule D) The staff counts are also entered on the RF-2A, Schedule D at this point.

The non-salary costs are further summarized by preparing the RF-2A, LDSS-923. 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 RF-2A, Schedule D.

## **Step 3 Allocation of Overhead Expenditures to Direct Functions**

The functions described in Step 1 include 13 direct or line functions (I/CM, General Services, etc.) and three overhead functions (WMS, District Administrative Overhead and Overall Overhead). Overall Overhead and District 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 district functions (including district administrative overhead) and non-district program functions (such as a county-operated agency boarding home for foster care children) on the basis of the proportion of staff in each district function. Next, the district administrative overhead is distributed to the WMS function and the district line functions based on the proportion of staff in each of these functions. The result is an allocation of total overall overhead and district overhead cost to the 13 direct functions and the WMS overhead function.

After the above allocations, central services 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 central services costs are then distributed to the benefiting functions on the RF-2A, 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 district calculates the monthly distribution of WMS costs on a worksheet and the allocation of costs is reported on the RF-2A, Schedule D.

Salary, non-salary, overhead, WMS, and central services costs assigned to line functions as described above are totaled on the RF-2A, Schedule D. The computation of the federal, state and local shares is then ready to be determined on the RF-2A schedules D-1 to D-8, D-10, D-18, RF-6, RF-8 and the RF-17, LDSS-4975A “RF-17 Worksheet Distribution of Allocated Costs to Other reimbursable Programs” (RF-17 Worksheet).

## **Step 4 Methods to Allocate Function Costs to Categories**

After the overhead costs and operational costs are distributed to all of the direct functions, the costs are totaled on the RF-2A, Schedule D. Each of the district 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 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**

Total I/CM costs (function F1) appearing on the RF-2A, Schedule D are reported on the RF-2A, LDSS-2347A “Schedule D-1 Claiming of Intake/Case Maintenance Expenditures” (RF-2A, Schedule D-1). 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 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 Medical Assistance (MA) under the F4 function, and the Child Care Program under the F2 function and the Supplemental Nutrition Assistance Program (SNAP) under the F7 function.

### **(F2) General Services**

Total general service administrative costs (function F2) appearing on the RF-2A, Schedule D are reported on the RF-2A, LDSS-2347-B “Schedule D-2, Allocation for Claiming General Services Administration Expenditures” (RF-2A, Schedule D-2). These costs are combined with child-care costs transferred from the RF-2A, 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 RF-2A, 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 RF-2A, 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 RF-2A, Schedule D are reported on the RF-2A, LDSS-2347-B1 “Schedule D-3 Allocation and Claiming of Administrative Costs for Employment Programs” (RF-2A, Schedule D-3). These costs relate to the Employment program, the SNAP Employment & Training (E&T) program, and non-federal employment programs.

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



measures.

#### **(F4) Medicaid Payments/Authorizations**

Medicaid Eligibility/Authorization and Payments costs (function F4) appearing on the RF-2A, Schedule D are reported on the RF-2A, LDSS-2347-B2 “Schedule D-4 Calculation for Medical Assistance Eligibility Determination/Authorization/Payments Cost Shares” (RF-2A, Schedule D-4). These costs are allocated on the RF-2A, 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 (NYC), provides beneficiary counts under those two categories. The report used by NYC provides eligibility counts under these two categories. The costs from the RF-2A, Schedule D under the F4 column are combined with the MA-related costs transferred from the RF-2A, Schedules D-1 and D-2.

#### **(F5) Medicaid Policy Planning/Administration**

These Medicaid costs (function F5) appearing on the RF-2A, Schedule D are reported on the RF-2A, LDSS-2347-B3 “Schedule D-5 Calculation of Medical Assistance Policy Planning/Administration Costs Shares” (RF-2A, Schedule D-5). 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 RF-2A, Schedule D are reported on the RF-2A, LDSS-2347-C “Schedule D-6 Reimbursement Claim for Training” (RF-2A, Schedule D-6). 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) Supplemental Nutrition Assistance Program**

Total SNAP administrative costs (function F7) appearing on the RF-2A, Schedule D are reported on the RF-2A, LDSS-2347E “Schedule D-7 Distribution of Supplemental Nutrition Assistance Program (SNAP) Expenditures to Activities” (RF-2A, Schedule D-7). The costs from the RF-2A, Schedule D-1 representing SNAP eligibility costs identified by the I/CM-RMS are included with the F7 costs to be reimbursed by USDA.

#### **(F8) Child Support**

Total child support and collection activities administrative costs (function F8) appearing on the RF-2A, Schedule D are reported on the RF-2A, LDSS-2547 “Schedule D-8 Allocation for Claiming Title IV-D Child Support Activities and Support Collection Unit Expenditures” (RF-2A, Schedule D-8). 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 and Abuse**

Total Fraud and Abuse investigative unit administrative costs (Function F10) appearing on the RF-2A, Schedule D are reported on the RF-2A, LDSS-2347F “Schedule D-10 Claiming of Fraud & Abuse Administrative Costs” (RF-2A, Schedule D-10). The costs to be distributed on this form are either directly identified to Public Assistance (PA), MA, or SNAP 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 administrative costs are reported on the RF-2A, Schedule D in the F11 function. This program is not reimbursed through the RF2A. HEAP expenditures are reported on the LDSS-3551 “Monthly Statement of Expenditures and Claims for the Home Energy Assistance Program (RF-8)” (RF-8) This claim form is described in the [Fiscal Reference Manual \(FRM\) Volume 2](#), Chapter 3.

## **(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 RF-2A, Schedule D are reported in the F17 function. These costs are transferred over to the RF-17, LDSS-4975 “Monthly Statement of Special Project Claims Federal and State Aid (RF-17)” (RF-17 Summary) where each project is claimed individually. Additional information on this claiming schedule can be found in [Chapter 18](#) of this manual.

## **(F18) Temporary Assistance for Needy Families Funded Services**

Beginning with October 2014 claims, TANF Funded Services administrative costs appear on the RF-2A, Schedule D in a new function, F18. These expenditures are reported on RF-2A, LDSS-2347N “Schedule D-18 Distribution of TANF Funded Services Expenditures to Activities” (RF-2A, Schedule D-18). The costs to be distributed on this form are either directly identified or allocated to the benefiting service category. The allocation is based on time distribution reports or other workload measures. Prior to October 2014 claims, these expenditures are reported in the F17 Other Reimbursable Programs function and allocated to the benefiting programs through the RF-17 claim package.

## **(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 an RF-2A 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 [FRM Volume 2](#).

Districts will complete each of the above schedules along with RF-2A, 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 RF-2A schedules D-1 through D-8, D-10, D-18, RF-6, RF-8 and RF-17 Worksheet. The total calculated federal and state shares are then transferred from the respective RF-2A D Series schedule to the appropriate claim summaries. For most RF-2A D series schedules, that is the RF-2A, LDSS-1272A "Monthly Statement of Administrative Expenditures Federal and State Aid (RF-2A)" (RF-2A, RF-2A).

Function F11 expenditures are entered on the RF-8 and are calculated at 100% federal share subject to each district's allocations.

Federal, state, and local shares for function F17 expenditures are determined in the RF-17 claim package on the RF-17 Worksheet. These are then summarized on the RF-17 Summary within the same claim package. Refugee Assistance Program (RAP) and Cuban/Haitian Entrant Program (CHEP) costs are transferred to the RF-6, LDSS-3510 "RF-6A Calculation of Federal Reimbursement for Administrative Costs" (RF-6, RF-6A) when utilizing the direct charge method.

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

There are sometimes specific exceptions to the above steps depending on 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 RMS which are briefly discussed below.

### Time Distribution Studies

Generally, employees assigned to the F3, F7, F8, F17 or F18 functional codes will need to complete a time study. Any employees working in multiple direct functions, (F1 through F8, F10, F11, F16, F17, F18 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 that 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, and
- 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, and
  - 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.

3. 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, 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 RF-2A, 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 the RF-2A, Schedule D functions on the basis of staff count proportions as part of the overall RF-2A, Schedule D procedure.

**Suggested Basis for Cost Distribution**

<b>Type of Service</b>	<b>Suggested Basis for Allocation</b>
Accounting	Total dollar volume or number of transactions processed
Auditing	Direct audit hours
Budgeting	Direct hours of identifiable services 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	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 Intake/Case Maintenance Costs Based on Random Moment Study**

The I/CM-RMS completed for F1 coded I/CM personnel is used for allocating the unidentified F1 costs to the six PA categories (Family Assistance (FA), SN, Emergency Assistance to Adults (EAA), Emergency Assistance to Families (EAF), SN Maintenance of Effort (MOE), Non Public Assistance (NPA)) and to measure those activities mutually benefiting (beneficial) and solely applicable (incremental) to MA and SNAP. 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 than those direct charged) being claimed for the following quarter.

**Random Moment Survey for General Services**

The SRMS for the Administration of General Services function is conducted each quarter by taking random observations of service workers at specific moments during the workday. 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 RF-2A, 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.

SRMS 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 the RF-2A, 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 Central Services Costs

Central services costs are a pool of indirect costs incurred by local governmental agencies in support of 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 district to claim reimbursement for central services costs, the county and city fiscal officers must prepare annually a central services cost proposal which documents, identifies, accumulates, and distributes allowable central services costs to each of the county agencies and NYC departments included in the central services cost pool. Detailed policies and procedures for preparing an indirect cost proposal are contained in the OMB Uniform Guidance.

Central services costs are usually claimed monthly on the RF-2A schedules D, D-1 through D-8, D-10, D-18, RF-8 and RF-17 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](#).

Districts are required to submit the LDSS-2346 each year to certify the central services cost proposal by a local county or city official.

In certifying a central services cost proposal, the authorized official verifies the information contained in the central services cost proposal is correct and is prepared in accordance with the policies and procedures contained in the federal OMB Uniform Guidance.

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 Programs**

The following pages contain three listings. The first listing, “Reimbursement Rates for Administration of Programs,” presents the federal, state, and local shares for most district categories. The second listing, “Required Submission for the Cost Allocation Plan,” presents forms and schedules the district must periodically submit for claims reimbursement. The third listing, “Backup Documentation Districts are Not Required to Submit,” includes supporting documentation the district 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 district.

## **Flexible Fund for Family Services**

New York State (NYS) has established the Flexible Fund for Family Services (FFFS) funding stream. Under FFFS, districts have more flexibility and local discretion in the expenditures of their TANF funds. Each district will receive an allocation of 100% federal TANF funds. Districts are thereby provided with the flexibility to devote federal TANF amounts to program areas of their choosing, rather than having NYS determine what amounts must be spent on child care, services or various state contracts. 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, EAF Foster Care Maintenance, Administration and Tuition Costs, Persons in Need of Supervision (PINS)/Preventive Detention Diversion Services, Pregnancy Prevention, Drug/Alcohol (D/A) Assessment and Monitoring, Domestic Violence (DV) Screening and Assessment, EAF Juvenile Delinquent (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 DV services will receive a separate allocation.

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**

NYS 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 the State Fiscal Year (SFY) amounts. The NYS Department of Health (DOH) has calculated district-specific estimated local share cap amounts for SFY 2005/06 and 2006/07 using the 2005 base period. Starting January 1, 2006, districts will pay equal weekly payments based on the calculated amount for SFY 2005/06. Starting April 1, 2006, 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) SFY 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. Districts should continue to complete the MA 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.

DOH will notify 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 DOH 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, 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 Administration of Programs

### Reimbursement Rates for Administrative Costs

Program	Federal Share	State Share	Local Share
<b>TANF</b>			
FA <sup>1</sup>	50%	0%	50%
TANF Fraud and Abuse <sup>1</sup>	50%	0%	50%
SN MOE	0%	0%	100%
SN	0%	0%	100%
SN Fraud & Abuse	0%	0%	100%
TANF Employment <sup>1</sup>	50%	0%	50%
TANF Training <sup>1</sup>	50%	0%	50%
Non-Federal Employment	0%	0%	100%
<b>MA</b>			
Eligibility <sup>2</sup>	50%	25%	25%
MA Eligibility Training <sup>2</sup>	50%	25%	25%
FNP <sup>2</sup>	0%	50%	50%
Policy Planning/WMS <sup>2</sup>	75%	12.5%	12.5%
MA Fraud and Abuse <sup>2</sup>	50%	25%	25%

1. The federal share funding for these costs is affected by FFFS.

2. 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**

<b>Program</b>	<b>Federal Share</b>	<b>State Share</b>	<b>Local Share</b>
Title XX Services <sup>1</sup>			
Costs Under Title XX Ceiling <sup>1</sup>	100%	0%	0%
Mandated Preventive Services (over ceiling) <sup>2</sup>	0%	62%	38%
Non-Mandated Preventive Services (over ceiling) <sup>2</sup>	0%	62%	38%
Child Protective Services (over ceiling) <sup>2</sup>	0%	62%	38%
Non IV-E Adoption Services Admin <sup>2</sup>	0%	62%	38%
Adult Services (over ceiling) <sup>3</sup>	0%	50%	50%
DV (over ceiling) <sup>3</sup>	0%	50%	50%
Title IV-B Subpart 1 <sup>4</sup>	75%	15.5%	9.5%
Title IV-B Subpart 2 <sup>4</sup>	75%	15.5%	9.5%
EAA	0%	0%	100%
NPA	0%	0%	100%
HEAP (up to the ceiling)	100%	0%	0%
FNP Training	0%	50%	50%
Refugees & Unaccompanied Refugee Minors			
Cuban/Haitian Entrants & C/H Minors	100%	0%	0%
SNAP			
Fraud & Abuse	50%	0%	50%
Fraud & Abuse Training	50%	0%	50%
SNAP Certification of TANF Cases	50%	0%	50%
SNAP Training	50%	0%	50%
Nutrition Education <sup>5</sup>	0%	0%	0%
All Other Administration	50%	0%	50%
SNAP E&T			
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%

1. 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 [FRM Volume 1](#).
2. The federal reimbursement is capped for this program as part of the Title XX Ceiling or amounts allocated from FFFS. The capped amount is distributed to districts through an allocation established for each district. There are additional state funds available for Child Protective and Preventive Services, DV, and Adult Protective when the 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 [FRM Volume 1](#).
3. 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.
4. Reimbursement is available (up to the district's allocation) at 75% federal share of the total amount. There is a 62% state share and 38% 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.
5. Effective October 2014, FFY 2015, the administration responsibility of New York's SNAP Nutrition Education program, Eat Smart NY (ESNY), was transferred to NYS Office of Temporary and Disability Assistance (OTDA). Funding is no longer allocated to districts.

Reimbursement Rates for Administrative Costs

Program	Federal Share	State Share	Local Share
Title IV-D Child Support Activities			
Administration related to TANF/non-TANF <sup>1</sup>	66%	0%	34%
Administration related to non-IV-D <sup>1</sup>	0%	0%	100%
IV-D lab costs to establish paternity <sup>1</sup>	66%	0%	34%
IV-D Training	66%	17%	17%
Expenditures funded with incentives	0%	0%	100%
Child Care Block Grant <sup>2</sup>	N/A	N/A	0%
Emergency Aid to Families (EAF)			
EAF - Foster Care <sup>3</sup>	100%	0%	0%
EAF - Child Preventive <sup>3,4</sup>	100%	0%	0%
EAF - Child Protective <sup>3,4</sup>	100%	0%	0%
EAF - All other	50%	25%	25%
Title IV-E			
Foster Care Admin. <sup>3</sup>	50%	50%	0%
Preventive Admin. <sup>3</sup>	50%	31%	19%
Protective Admin. <sup>3</sup>	50%	31%	19%
Adoption Admin. <sup>3</sup>	50%	31%	19%
Training	75%	12.5%	12.5%
Foster Care Non IV-E	0%	100%	0%
Family First Prevention Services Act (FFPSA) Prevention Admin	50%	31%	19%

- Effective January 2012, Title IV-D TANF and Non-TANF, and Non-IV-D for Child Support Activities are no longer reimbursed at 50% state reimbursement for costs remaining after federal share. Please note, the state share funding may be changed yearly as determined by the state budget. Please refer to [Chapter 15](#) for detail on child support activities. The non-federal share of Title IV-D training applies to the state training cap and is reimbursed by the state at 50% for costs remaining after federal share. Please refer to [Chapter 13](#) for detail on the training cap.
- 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 central services costs.
- Title IV-E and EAF Preventive, Protective and Adoption Services for children are reimbursed at 62% 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 NYS' Foster Care Block Grant. Please refer to Chapter 8 of [FRM Volume I](#).
- The federal share funding for these costs is affected by FFFS.

**Reimbursement Rates for Administrative Costs**

<b>Program</b>	<b>Federal Share</b>	<b>State Share</b>	<b>Local Share</b>
Additional State Aid (after any Federal Aid)			
Admin related to Needy Indians on Reservations <sup>1</sup>	0%	100%	0%
MA Admin related to Mental Hygiene Releasees <sup>2</sup>	0%	100%	0%
Training Director's Salary & Fringes <sup>3</sup>	0%	100%	0%
Admin related to Raise the Age (RTA) <sup>4</sup>	0%	100%	0%
TANF	100%	0%	0%
SN and SN MOE	0%	29%	71%
Emergency Aid to Families (EAF)			
EAF Non Services	100%	0%	0%
EAF Child Care Services <sup>5, 6</sup>	100%	0%	0%
EAF Foster Care Services <sup>5, 6</sup>	50%	25%	25%
Emergency Assistance to Adults	0%	50%	50%
Medicaid (MA) <sup>7</sup>			
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. 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.
2. No longer applicable under MA local share CAP.
3. Subject to the district training cap.
4. Eligible RTA administrative expenditures submitted by an eligible locality for an RTA eligible youth included in the locality's NYS DOB approved Comprehensive Fiscal Plan for RTA.
5. The federal share funding for these costs is affected by FFFS.
6. Title IV-E and EAF Preventive, Protective and Adoption Services for children are reimbursed at 62% 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 district's allocation of the NYS' Foster Care Block Grant. Please refer to Chapter 8 of [FRM Volume I](#).
7. 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 Assistance Costs

Program	Federal Share	State Share	Local Share
Title XX Services (Generally)	100%	0%	0%
DV (over the ceiling)	0%	50%	50%
Adult Services (over the ceiling)	0%	50%	50%
Children’s Protective Services (over Title XX Ceiling) <sup>1</sup>	0%	62%	38%
Non-Mandated Preventive (over Title XX) <sup>1</sup>	0%	62%	38%
Mandated Preventive (over Title XX)	0%	62%	38%
Title XX RTA <sup>2</sup>	0%	100%	0%
Title XX Under 200% RTA <sup>2</sup>	0%	100%	0%
Foster Care			
Title IV-E <sup>3</sup>	50%	50%	0%
Foster Care Non-IV-E <sup>3</sup>	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%
Title IV-E RTA <sup>2</sup>	50%	50%	0%
Foster Care Non-IV-E RTA <sup>2</sup>	0%	100%	0%
FFPSA Prevention Services	50%	31%	19%
Adoption			
Title IV-E	50%	37.5%	12.5%
Non IV-E	0%	75%	25%
Adoption Excess <sup>4</sup>	0%	100%	0%
Independent Living			
Title IV-E IL	80%	13%	7%
Title IV-E IL RTA <sup>5</sup>	0%	100%	0%
Child Care Block Grant			
Public Assistance Related	N/A	N/A	25%
Related to Families not on public assistance <sup>6</sup>	N/A	N/A	N/A

1. The federal reimbursement is capped for this program as part of the Title XX Ceiling or amounts allocated from FFFS. The capped amount is distributed to districts through an allocation established for each district. There are additional state funds available for Child Protective and Preventive Services, DV, and Adult Protective when the 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 [FRM Volume 1](#).
2. Eligible RTA administrative expenditures submitted by an eligible locality for an RTA eligible youth included in the locality’s NYS DOB approved Comprehensive Fiscal Plan for RTA.
3. The non-federal match is from the district’s Foster Care Block Grant.
4. If a handicapped or hard-to-place child resides in an adoptive home in another 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.
5. Eligible RTA administrative expenditures submitted by an eligible locality for an RTA eligible youth included in the locality’s NYS DOB approved Comprehensive Fiscal Plan for RTA.
6. Reimbursement is a combination of federal and state funds, and the respective shares vary each month.

**Reimbursement Rates for Assistance Costs**

<b>Program</b>	<b>Federal Share</b>	<b>State Share</b>	<b>Local Share</b>
HEAP <sup>1</sup>	100%	0%	0%
Refugees and Unaccompanied Refugee Minors	100%	0%	0%
Cuban/Haitian Entrants and Unaccompanied C/H minors	100%	0%	0%
SNAP	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%

1. Up to the ceiling.

**Required Submission for the Cost Allocation Plan**

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

**LDSS-2346**

A two-part form signed by a local official to certify the accuracy of functional assignments as well as certifying the central service cost plan submitted annually. See [Chapter 4](#).

**RF-2A, RF-2A**

A monthly claim summary of administrative and purchase of service expenditures. See [Chapter 19](#).

**RF-2A, LDSS-923**

Monthly totals by function & object of expense code. See [Chapter 7](#).

**RF-2A, LDSS-923A “Cost Allocation Schedule of Payments for Administrative Expenses Other Than Salaries Title IV-D, Child Support Activities and Collection Unit Costs”**

Monthly totals for non-salary expenses for IV-D support and collection unit. See [Chapter 7](#).

**RF-2A, Schedule D**

A monthly claim for administrative expenses. See [Chapter 7](#).

**RF-2A, Schedule D-1**

A monthly claim for I/CM costs which are directly charged to client categories and/or allocated by I/CM-RMS. See [Chapter 8](#).

**RF-2A, Schedule D-2**

A monthly claim for total general services costs allocated to client category or type of services by direct charge and/or services RMS. See [Chapter 9](#).

**RF-2A, Schedule D-3**

A monthly claim for total employment and SNAP E&T services costs. See [Chapter 10](#).

**RF-2A, Schedule D-4**

A monthly claim for total MA costs for eligibility determinations, authorizations and payments. See [Chapter 11](#).

RF-2A, Schedule D-5

A monthly claim for total MA costs for policy planning and administration. See [Chapter 12](#).

RF-2A, Schedule D-6

A monthly claim for total training costs allocated to client categories. See [Chapter 13](#).

RF-2A, Schedule D-7

A monthly claim for total SNAP costs funded by USDA are derived. See [Chapter 14](#).

RF-2A, Schedule D-8

A monthly claim for total child support and collection activities costs allocated to client categories on the basis of case counts. See [Chapter 15](#).

RF-2A, Schedule D-10

A monthly claim for total fraud and abuse control costs allocated to benefiting programs based on the total number of cases investigated during the previous quarter. See [Chapter 16](#).

RF-2A, Schedule D-18

A monthly claim for totals of TANF funded services administration costs. See [Chapter 32](#).

RF-3, RF-3

A monthly claim for additional state aid for full costs of services for needy Indians & mental hygiene releasees. See [FRM Volume 2](#), Chapter 3.

RF-6, RF-6A

A monthly claim for unaccompanied minors administrative expenses included on the RF-6. See [Chapter 25](#).

RF-8

A monthly claim for totals of administrative expenses for the HEAP program. See [FRM Volume 2](#), Chapter 3.

RF-17 Summary

A monthly claim summarizing administrative expenditures for other reimbursable programs. See [Chapter 18](#).

RF-17, LDSS-923B "Schedule of Payments for Expenses Other than Salaries for Other Reimbursable Programs"

Monthly totals of non-salary expenses for other reimbursable programs. This two-page form separately identifies these expenses as administrative or program. See [Chapter 7](#).

## Supporting Documentation Districts are not Required to Submit

Payroll listings coded by function

Each district must code each payroll by function. See [Chapter 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. See [Chapter 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. See [Chapter 4](#).

**Non-District Program Expenditures Distribution**

A form for use by districts involved in more than one non-district program. Districts can use the form for summarizing non-district program activities prior to entering them on the RF-2A, Schedule D and for determining the correct allocation of overhead to each program activity. See [Chapter 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 code. See [Chapter 7](#).

**LDSS-923A detail “Cost Allocation Schedule of Payments Administrative Expenses Other Than Salaries Title IV-D, 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 code. See [Chapter 7](#).

**LDSS-923B detail “Cost Allocation Schedule of Payments Administrative Expenses Other Than Salaries Other Reimbursable Programs”**

Monthly totals for non-salary expenses for other reimbursable programs in order of object of expense code. See [Chapter 7](#).





# Chapter 3: Classification of Expenditures by Function

---

---

Introduction .....	3-2
Definition of a Function .....	3-2
Classification by Function .....	3-2
Description of Each of the Sixteen Functions .....	3-3

## Introduction

Each administrative expenditure must be identified and assigned to a function code by social services district (district) personnel. This chapter provides all the function codes and their accompanying descriptions. The guidelines provided in this chapter should be followed by all 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 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 (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.

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, costs related to the F8 function (Child Support Enforcement) need to be identified within sub-functions of F8 to comply with federal reporting. Intake/Case Maintenance (I/CM) 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 F1 function (I/CM) so that this additional reimbursement can be claimed.

## Classification by Function

As stated previously, each function is assigned one of 16 codes that are currently used by districts to assure statewide uniformity.

The functions and corresponding codes are:

<b>Code</b>	<b>Function</b>
F1	I/CM
F2	General Services
F3	Employment Programs
F4	Medical Assistance (MA) - Eligibility/Authorization/Payments
F5	MA - Policy Planning/Administration
F6	Training
F7	Supplemental Nutrition Assistance Program (SNAP)
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
F18	Temporary Assistance for Needy Families (TANF) Funded Services
F20	District Administrative Overhead
F30	Non-Administration/Local Programs
F40	Overall Overhead

District employees, who occupy an authorized district position, must be identified as performing one or more of the 16 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 16 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 Sixteen Functions**

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

### **F1 Intake/Case Maintenance**

This 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.

I/CM activities for all federal assistance programs (TANF, Emergency Assistance for Families) as well as non-federal assistance programs (Safety Net (SN), Veterans Assistance (VA), Emergency Assistance for Adults, Adult Institutional Care) are included in this category.

I/CM staff also performs Medicaid, Day Care and SNAP activities that are part of the overall I/CM public assistance determination process. As further described in [Chapter 8](#) and [Chapter 22](#) these amounts are identified through the I/CM Random Moment Study (RMS) and adjusted to the appropriate MA, child care or SNAP categories.

In addition to direct I/CM worker activity, there are administrative activities and support functions related to the I/CM 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 non-public assistance SNAP clients, eligibility determination for social services only clients, and all MA, SNAP and services accounting and payment activities.

The following staff must be included in this function:

- Employees performing the direct I/CM and recertification activities as defined above.
- Employees who work full time on the above defined I/CM 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.

This 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 I/CM 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 I/CM and recertification activities can also be coded as this function:

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

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

## F2 General Services

This function includes all activities related to the provision of social services by the district, except for staff and non-salary costs assigned to agency-operated Senior Citizen Centers, and Day Care Centers, who are coded as the F30 function (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, Federally Non-Participating (FNP), Title XX, Title XIX, Day Care, etc.).

Activities defined as part of this 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, and
- all other activities or costs related to the provision of social services as described in the districts' Comprehensive Social Services Plan filed with New York State (NYS).

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.

F2 function 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 this function and coded F2.1. Additional state funding is available for these expenditures.

Non-salary costs assigned to this function 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 this function. Non-salary costs which are pertinent only to this 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 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

This function includes all activities related to the employment programs. These programs include the Public Assistance Employment Program under TANF, SNAP Employment & Training (E&T) program, and non-federal employment programs. The following information provides a brief overview of this function and employment programs for TANF applicants and recipients, SNAP E&T program and non-federal employment program. Districts should refer to [Chapter 10](#) for detailed information pertaining to these employment programs and the use of TANF and SNAP E&T funds for employment services.

There are sub-functions established for this 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 Temporary Assistance for Needy Families Applicants and Recipients**

The purpose of the TANF employment program is to encourage, assist, and require applicants for and recipients of Family Assistance (FA) to fulfill their responsibilities to support their children by preparing for, accepting, and retaining employment. The goal of the program is the avoidance of long-term welfare dependency through the provision of work activities and employment opportunities.

To accomplish this objective, the 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 FA or Safety Net Assistance (SNA) - Federally Participating (FP)) are provided as part of the 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 NYS. The Flexible Fund for Family Services (FFFS) provides districts with the flexibility to manage federal 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](#) for additional information on the use of TANF funds to support employment services.

## **Supplemental Nutrition Assistance Program Employment and Training 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 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. As of October 1, 2008, SNAP is the new name for the federal Food Stamp Program. Under SNAP E&T all SNAP applicants/recipients between the ages of 16 and 60 are required to register for work unless determined to be exempt from SNAP work registration requirements.

SNAP E&T funds are made available to districts through two separate allocations: 100% federal and 50% federal. Both the 100% and the 50% SNAP E&T allocations may be used to support eligible

administrative or program costs associated with serving work registrants through the SNAP E&T program. SNAP E&T funds must be spent during the federal fiscal year for which the funds are provided.

Detailed information on the use of SNAP E&T funds is provided in [Chapter 10](#).

### **Supplemental Nutrition Assistance Program 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 SNAP E&T eligible claims against their 100% allocation, up to the district allocation, before submitting claims against the 50% SNAP E&T allocation. SNAP E&T costs reimbursed at a 100% federal share are coded F3.2.

### **Supplemental Nutrition Assistance Program Employment and Training - 50% funds**

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

SNAP E&T costs matched at a 50% federal share are coded F3.3.

### **Supplemental Nutrition Assistance Program Employment and Training Participant Reimbursement**

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

Expenditures for SNAP E&T participant reimbursement are coded under object of expense 19.1.

### **Supplemental Nutrition Assistance Program Employment and Training Dependent Care Reimbursements**

Dependent care costs eligible for SNAP E&T reimbursement are those costs that are incurred as a result of participation in a SNAP E&T activity. SNAP E&T 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 18 NYCRR 415.9.

Effective with the enacted NYS SFY 2011-12 Budget, districts who have had their plan approved by the NYS Office of Temporary and Disability Assistance (OTDA) and NYS Office of Children and Family Services (OCFS) have the option of claiming dependent care costs incurred for child-care for SNAP E&T families eligible for services under the NYS Child Care Block Grant (CCBG) as CCBG program costs or SNAP E&T dependent care costs. Districts may claim up to the approved plan amount if the CCBG maintenance of effort (MOE) requirement is met. SNAP E&T families who are eligible for dependent care services under the CCBG and claimed as CCBG program costs will be claimed for reimbursement in the first instance on the RF-2, LDSS-4283 "Schedule H Non-Title XX Services for Recipients" (RF-2,



Schedule H). Instructions for completing the RF-2, Schedule H are contained in Chapter 3 of the [Fiscal Reference Manual Volume 2](#). SNAP E&T families who are eligible for dependent care services under the CCBG and claimed as SNAP E&T dependent care costs will be claimed for reimbursement on the RF-2A, LDSS-2347-B1 “Schedule D-3 Allocation and Claiming of Administrative Costs for Employment Programs” (RF-2A, Schedule D-3) through supplemental adjustments. The expenditures must be transferred from the RF-2, Schedule H (column 12 or column 13) and reported as F3 functional costs, under object of expense 19.2 on the RF-2A, LDSS-923 “Cost Allocation Schedule of Payments Administrative Expenses Other Than Salaries” (RF-2A, LDSS-923). These expenditures will carry to the RF-2A, Schedule D-3. Any dependent care costs incurred for SNAP E&T families ineligible for services under CCBG should be identified by the payment type F3 on the RF-2A, Schedule D-3 BICS Composite and be reported as F3 functional costs, under object of expense 19.2 on the RF-2A, LDSS-923. These expenditures will carry to the RF-2A, Schedule D-3. District reimbursement is funded at a 50% federal share and a 50% local share. Instructions for completing the RF-2A, Schedule D-3 are contained in [Chapter 10](#). The use of SNAP E&T funds for dependent care expenses are detailed in [14-LCM-08](#).

Both SNAP E&T 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**

NYS created an FNP program for SN and 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 OTDA’s Employment and Income Support Programs (EISP).

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

## **F4 Medicaid Payments/Authorizations**

This function includes all activities undertaken for the MA program except the policy planning and administrative activities defined in the F5 function. MA eligibility expenditures are generally eligible for 50% federal reimbursement after federal participation is determined.

Specifically, the F4 function 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 F1 function (I/CM) and the costs are identified through the I/CM RMS. 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 coded as this function 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 MA 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 this function include office space, equipment, liability insurance, and other approved expenditures specifically incurred while performing this function. MA non-salary administrative costs incurred for the F5 function are also generally coded and claimed for this function unless the costs are for travel and training of F5 function staff and professional medical contracts. These costs are charged to the F5 function.

A non-salary cost pertinent only to this function is MA 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 Medicaid Policy Planning/Administration**

This function involves policy planning and administration of the MA 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.

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

- MA expenditures are for activities that are directly related to the administration of the MA program, and, as such, do not include expenditures for MA.
- 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 MA 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 district 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 this function:

- 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.
- Trained professionals or licensed clinicians identified as "Qualified Individuals" (QIs). QIs represent trained professional or licensed clinicians who are responsible for assessing a child to determine the appropriateness of a placement in a Qualified Residential Treatment Program (QTRP) authorized in accordance with the Family First Preventive Services Act (FFPSA).
  - ◆ The QI may not be an employee of OCFS and such individual may not have a direct role in foster care case management or case-planning decision-making for the child for whom the assessment is being conducted. This excludes any person connected to any placement setting in which children are placed by an LDSS or OCFS from being the QI in accordance with Social Services Law §409-h(5).

- ◆ Professional clinical licensure can include the following: physician, psychiatrist, psychologist, nurse practitioner, psychoanalyst, registered nurse, clinical social worker, marriage and family therapist, mental health counselor, master social worker, or creative arts therapist.
- 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 this function include only the cost of travel and training of this function 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 included in the F4 function.

## **F6 Training**

This 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 this function 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 this function.

## F7 Supplemental Nutrition Assistance Program

This function includes the SNAP eligibility determination and authorization activities for non-public assistance clients. SNAP related activities also include fair hearings and other costs.

The only SNAP eligibility costs not originally included as this function are for those SNAP activities that are part of the F1 function and are completed by I/CM staff. As further described in [Chapter 22](#), these SNAP amounts are identified through the I/CM RMS and are adjusted from the F1 function to this function.

Specific categories of personnel whose time is included in this function:

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

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

## F8 Child Support

This function is generally composed of two units: the Child Support Activities/Title IV-D Program Unit and the Support Collection Unit (SCU).

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

- Administration IV-D (F8.1)
- Collections and Distributions IV-D (F8.2)
- Location of Absent Parent IV-D (F8.3)
- Establishment of Paternity IV-D (F8.4)
- Establishment of Support Obligations and Enforcement Collection IV-D (F8.5)

This 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 function.

The SCU performs the following sub-activities:

- Administration SCU (F8.1a)
- Collections and Distributions SCU (F8.2a)
- Establishment of Support Obligations and Enforcement Collection SCU (F8.5a)

The percentages of time F8 function employees spend in each sub-activity are identified by time study. The only exception is when the employee is assigned to this function 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.

Salary and non-salary costs for this function are coded in the following manner:

- Assign code F8.1 to all individuals at or above the supervisory level who direct the activities of the Child Support Activities/Title IV-D Program Unit. Also assign this code 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 to all individuals at or above the supervisory level who direct the activities of the SCU. Also assign Code F8.1a to the secretaries and support staff of such individuals, and to those SCU staff performing activities other than those specified below.
- Assign code F8.2 to all individuals at or below the supervisory level in the Child Support Activities/Title IV-D Program 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 SCU. In those counties where the SCU processes collections on voluntary agreements, code F8.2a will apply.
- Assign code F8.2a to all individuals at or below the supervisory level in the SCU 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 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 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 Child Support Activities/Title IV-D Program 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 SCU 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 Child Support Activities/Title IV-D Program Unit and SCU 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 this function.

Non-salary costs specifically charged only to this function include laboratory paternity determination costs (part of code 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 this function only 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, non-salary costs for this function are segregated between four types of providers:

- The IV-D agency (i.e. districts)

- Cooperative agreements
- Purchase of services from governmental agencies
- Purchase of services from private agencies

Non-salary costs for the Child Support Activities/Title IV-D Program Unit should be identified by sub-activity codes F8.1, F8.2, F8.3, F8.4, and F8.5, and non-salary costs for the SCU should be identified by sub-activity codes F8.1a, F8.2a, and F8.5a.

## F10 Fraud and Abuse

This function 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.

Personnel directly included in this 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, SN, MA, Child Care or SNAP 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 IPV cases and other fraud and abuse related cases for the TANF, SN, MA, Child Care or SNAP programs.
- Personnel who monitor the restitution process (collections) and follow up when payments are in default.
- Supervisory staff directly responsible for investigative, prosecution, and collection staff.
- Direct support staff such as secretarial, stenographic, and clerical staff that provide support services that are directly necessary for this function (including investigations, prosecutions, collections).
- Other staff whose duties the local agency has determined is specifically related to this function.

Personnel assigned to this function less than full time are required to complete time studies on a quarterly basis, identifying time in this function, as instructed in [Chapter 4](#).

The following activities are performed by personnel in this function:

- Front End Detection System (FEDS) activities – FEDS is an investigation technique performed by investigators coded in this function. 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 IPV 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 I/CM staff, such as verifying information provided by an applicant to confirm his/her eligibility for public assistance, should be included in the F1 function.



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 IPV cases or other over-issuance cases.
- Preparation for and conduct of administrative disqualification hearings, or court actions.
- Prosecution of suspected IPV cases.
- Fraud collection and monitoring activities.
- Other essential fraud and abuse activities.

Non-salary costs for the this 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, MA, child care, or SNAP 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**

This 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) on a temporary basis. The personnel costs of the employees working on HEAP are charged directly to this 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 is a NYS operated EDP eligibility system in use by all districts. Districts provide data entry staff for entering information into WMS and a WMS Coordinator for coordinating systems activities with district and state staff.

Salary and fringe benefit costs of these activities, related non-salary costs (i.e., office space, equipment, insurance, etc.), overhead, and central services costs are included in this function.

Information appearing on the WMS report, Active Cases and Individuals (WST002), is used to adjust WMS operational costs from this function to benefiting functions F1, F2, F4, F7, and F11. Instructions in the use of the WST002 report and the preparation of the worksheet used to allocate WMS costs among benefiting functions can be found in [Chapter 17](#).

## F17 Other Reimbursable Programs

This function 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.

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

## F18 Temporary Assistance to Needy Families Funded Services

Beginning with October 2014 claims, this function includes the administrative costs of TANF funded services projects. Salary and fringe benefit costs of these activities, related non-salary costs, overhead, and central services costs are included in this function. Prior to October 2014 claims, these expenditures were reported in the F17 function and allocated to the benefiting programs through the RF17 claim package. FFFS provides districts with the flexibility to manage federal TANF funds.

This function includes the following categories:

- Statutory Drug/Alcohol
- Statutory Domestic Violence Liaison
- Financial Education and Asset Developments
- Non-Recurrent Short Term Benefits
- Supportive Services
- Services for Children and Youth
- Prevention of Out-of-Wedlock Pregnancies
- Fatherhood and Two-Parent Family Formation
- Family Support/Family Preservation/Reunification Services
- Additional Child Welfare Services
- Home Visiting Programs

- Assessment/Service Provision

The RF-2A, LDSS-2347N “Schedule D-18 Distribution of TANF Funded Services Expenditures to Activities” (RF-2A, Schedule D-18) is used to allocate the expenditures to the benefiting service categories and to calculate federal share. Total TANF Funded Services expenditures are either directly identified or allocated to these service categories. The allocation is based on time distribution reports. Personnel assigned to this function less than full time are required to complete time studies on a quarterly basis, identifying time in this function, as instructed in [Chapter 4](#).

## F20 District Administrative Overhead

This function includes all administrative and support staff activities, which benefit some combination of functions F1-F8, F10, F11, F16, F17, and F18, 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 this function. A non-salary expense is assigned to this function when the costs benefit some combination of functions F1-F8, F10, F11, F16, F17, and F18 and when it is impractical to allocate costs by other equitable methods.

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

For example, a portion of accounting staff identified as providing direct support only to the F1 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

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

- County home/infirmar y 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/infirmar y 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 code F33 for salary and non-salary costs of the infirmar y.
- 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 centers 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 F2 function 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 service F2 function staff at the agency.

- Other programs which include any other “non-welfare” or non-reimbursable programs administered by the district are included in this function. For example: Head Start and family shelters

Agency staff engaged solely in administering or operating each local or specialized program are coded as part of this 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 staff of this function are included in this 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 district 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 district administrative functions F1-F8, F10, F11, F16, F17, F18, and F20.

## F40 Overall Overhead

This function includes all administrative and support functions of the district that cannot be properly classified as relating solely to function codes F1-F8, F10, F11, F16, F17, F18, F20 or F30.

Administrative units performing this function 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 district who provide administrative guidance or support to more than one function, including F30, should be coded F40. The only possible exception is when staff’s 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 district commissioner and other F40 personnel spend only a small portion of their time with the administration of the county home (F30 function), and this can be documented by an annual time study.

A non-salary expenditure may be assigned to this function when the costs benefit some combination of function F1-F8, F10, F11, F16, F17, F18, and F30. Non-salary costs are generally assigned to this function 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 this function.

# Chapter 4: Classification of Salary and Fringe Benefits Costs

---

---

Introduction .....	4-2
Requirements for Classifying and Updating Functional Assignments .....	4-2
Allocation of Salary Costs to Functions .....	4-5
Fringe Benefit Costs .....	4-18
Allocation of Overhead Costs .....	4-21

## Introduction

This chapter provides the guidelines for the classification of personnel and the allocation of salary and fringe benefit expenditures to the 16 functions defined in [Chapter 3](#). Each individual whose salary is paid by the social services district (district) and recorded on the district's 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 (Supplemental Nutrition Assistance Program (SNAP), 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 RF-2A, LDSS-2347 "Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program" (RF-2A, Schedule D) each month.

## Requirements for Classifying and Updating Functional 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. OTDA 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 the Cost Allocation - Annual Certification (LDSS-2346) with Section I signed by an authorized district 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 in *Summary of Salary and Function Assignments on page 15*). This schedule allocates direct and prorated salary costs and direct and prorated staff 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 SNAP 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 SNAP sub-function and other direct functions if necessary.
- Any employee assigned to a separate Child Support Activities Administrative Unit generally should spend all of their 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 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, F18, F30) must complete a time study.
- An individual working in three or more direct functions (F1-F8, F10, F11, F16, F17, F18, 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 F20 function, 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 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 central services 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, New York 12243

LDSS-2346 (Rev 9/15)

**COST ALLOCATION – ANNUAL CERTIFICATION**

DISTRICT

YEAR

NEW YORK STATE OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE

**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 central services cost proposal is correct and was prepared in accordance with the policies and procedures contained in the OMB Uniform Guidance. 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 Uniform Guidance 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 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 RF-2A, 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 SNAP 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:

- SNAP (function F7),
- Child Support Unit (function F8),
- Temporary Assistance to Needy Families (TANF) funded services programs (function F18), and
- Other reimbursable programs (function 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, F18, 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 SNAP time study and the Child Support time study and related summaries are explained in the following sections.

### Supplemental Nutrition Assistance Program Unit Time Report

Every employee assigned to more than one SNAP activity in the F7 function must complete a SNAP 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 SNAP costs among basic SNAP activities and to prorate the costs of those employees who do not work full time on the F7 function.

A suggested SNAP 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 SNAP time reports must be prepared in the suggested format on [page 10](#)



## **Instructions**

In completing the SNAP Time Report please note the following:

- Employees who are assigned full-time to any one of the SNAP activities (which are certification, fair hearings, and other) should not use this form. Those worker costs should be included on the RF-2A, LDSS-2347E “Schedule D-7 Distribution of Supplemental Nutrition Assistance Program (SNAP) Expenditures to Activities” (RF-2A, Schedule D-7), line 2 in the proper column for the particular sub-function. Their hours should also be added to the SNAP Time Report Summary for the development of percentages for each SNAP 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 SNAP activity. Also record the time spent on the non-SNAP 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 7 are transferred to the SNAP Time Report Summary.

## **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 3 “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 3, “Other.”

### **Column 3 Other**

Report supervisory, clerical or other support workers' time and any other SNAP activity not covered in Columns 1 through 2.

### **Column 4 Sub Total**

Enter the total of Columns 1 through 3.

### **Column 5 and Column 6**

Report those activities which are non-SNAP related. Identify the function in the block at the top of Columns 5 or 6.

### **Column 7**

Enter the sum of columns 4 through 6. The total time entered here should equal the total time paid for each day.

## **Supplemental Nutrition Assistance Program Time Report Summary**

The total hours computed for each employee time report is transferred to the SNAP time summary and a grand total of hours for each SNAP sub-function is determined. Percentages are derived for each SNAP activity. The percentages are used for cost allocation purposes to determine federal, state and local

reimbursement on the RF-2A, Schedule D-7. This summary should include the hours of SNAP staff who work all of their time in one SNAP activity and, therefore, do not have to complete an individual SNAP Time Report. This is necessary to develop accurate percentages for distribution of costs to each of the SNAP activities on the RF-2A, Schedule D-7.

### **Instructions**

For each employee assigned to the F7 function, transfer the total hours reported in columns 1 through 7 of their SNAP Time Report to the respective columns shown in the SNAP Time Summary.

Add down the entries in each column for columns 1 through 7 and enter the totals on Line a.

Divide each entry on Line a, for Columns 1-3 by the subtotal on Line a, Column 4 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 RF-2A, Schedule D-7, Section 1, line 4 and Section 2, line 2.



## 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 the F8 function and divided between the Title IV-D unit and Support Collection Unit (SCU). 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 the F8 function, 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 SCU) to all employees at or above the supervisory level who direct the activities of the SCU. Also, assign code F8.1a to the secretaries and support staff of such individuals, and to those SCU staff performing activities other than those specified below.

Assign code F8.2 (Collections and Distributions IV-D) 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 SCU. 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 SCU. 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 (Collections and Distributions SCU) to all individuals at or below the supervisory level in the SCU, 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 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 IV-D) 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 IV-D) 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:

- investigation,
- 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 Obligations and Enforcement Collection IV-D) 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 Obligations and Enforcement Collection SCU) 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. Each day should start on a new line. For an example, see the sample form on the next page.

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

The monthly salary costs of F8 function personnel who are being time studied should be allocated to sub-activities based on his/her Title IV-D/Child Support time study results. The 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 the RF-2A, 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). RF-2A, LDSS-2547 "Schedule D-8 Allocation for Claiming Title IV-D Child Support Activities and Support Collection Unit Expenditures" (RF-2A, Schedule D-8) will provide for segregation of these costs for claiming purposes.



## 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 this worksheet 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 16 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 bi-weekly, 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 \_\_\_\_\_

Function	Salary Costs by Function			Staff by 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						
F18						
F20						
F30						
F40						

## **Summary of Salary Costs and Staff Counts in New York City**

In New York City (NYC) the summary of salary costs and staff counts is compiled through automated systems. All employees of the NYC departments are paid through the Citywide Integrated Financial Management System (IFMS). Financial and claiming reports are prepared by NYC 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 RF-2A, 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 SNAP 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 RF-2A, Schedule D.

## **Transferring Salary and Staff Functional Assignments to the RF-2A, 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 RF-2A, Schedule D after making adjustments for cancellations, refunds, and other adjustments. The RF-2A, Schedule D, Section I, includes the portion of the RF-2A, Schedule D that receives net salary costs. Instructions for the completion of the RF-2A, 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 RF-2A, 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 New York City

On the RF-2A, 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 district employees, the fringe benefits costs are claimed in the following manner:

- List fringe benefit payments on a separate RF-2A, LDSS-923 "Cost Allocation Schedule of Payments Administrative Expenses Other Than Salaries" (RF-2A, 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 RF-2A, LDSS-923 to the RF-2A, 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 the RF-2A, LDSS-923 by the total salaries from the RF-2A, 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
- District retirement (district 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	<u>\$200,000</u>
Estimated fringe benefits costs:	
Health insurance	\$15,000
Social Security (FICA)	10,000
Workers' compensation	5,000
District retirement	20,000
Other fringe benefits	5,000
Total	<u>\$55,000</u>
Estimated fringe benefit rate	$\$55,000 \div \$200,000 = 0.275$ 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 RF-2A, 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 RF-2A, Schedule D.

At the end of the district's fiscal year, calculate actual fringe benefit expenditures for those individuals claimed on RF-2A, 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 RF-2A, 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 RF-2A, 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 the RF-2A, Schedule D, line 1, Col. T). This percentage is the December fringe benefit rate to be reported on the RF-2A, 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 RF-2A, 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 the RF-2A, Schedule D, line 1, column T). This negative percentage will be the December fringe benefit rate reported on the RF-2A, 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	
Less: estimated fringe benefit costs claimed	55,000	
Amount under-claimed	<u>\$5,000</u>	
Salaries (December, RF-2A, Schedule D, Line 1, Col. T)		<u>\$18,000</u>
$\$5,000 \div \$18,000 = 0.2777$ or 27.77%		

Example of an over-claim:

Actual fringe benefit costs	\$55,000	
Less: estimated fringe benefit costs claimed	60,000	
Amount over-claimed	<u>(\$5,000)</u>	
Salaries (December, RF-2A, Schedule D, Line 1, Col. T)		<u>\$18,000</u>
$(\$5,000) \div \$18,000 = (0.2777)$ or (27.77)%		

Retain all fringe benefit worksheets for audit purposes.



**Fringe Benefit Worksheet**

Fringe benefits claimed on the RF-2A, Schedule D between January, 20\_\_ and December, 20\_\_  
(excluding function 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 RF-2A, Schedule D (excluding function F30 Portion)

Social Security (FICA)	_____
Health insurance	_____
Workers' Compensation	_____
District 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, F17, and F18) or to the F30 function, their salary and non-salary costs are identified as the F40 function. The total F40 costs are allocated to direct functions (F1-F8, F10, F11, F16, F17, and F18), F20, and F30 by staff count percentages.

F20 function costs are those administrative and support costs which cannot be classified solely to one of the direct functions (F1-F8, F10, F11, F16, F17, or F18), and which do not benefit the F30 function. The

F20 function receives F40 costs allocated to it, and the adjusted F20 total is further allocated to the direct functions by staff count percentages.

## **Procedures**

Salary and fringe benefit costs charged to the F40 function are allocated on the RF-2A, Schedule D to the F30 function, and to the individual district functions (F1-F8, F10, F11, F16, F17, F18, 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, F18, F20, and F30.
2. Multiply each percentage in turn by the total salary and fringe benefit costs charged to the F40 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 New York State Office of Temporary and Disability Assistance (OTDA) 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 F20 function are allocated on RF-2A, Schedule D to the individual district functions using a procedure similar to that described above. To distribute district 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, F17, and F18) 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 the F20 function 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, F17, and F18. Please refer to [Chapter 7](#) for more details on completing the RF-2A, Schedule D.

# Chapter 5: Classification and Allocation of Non-Salary Costs

---

---

Introduction .....	5-2
Description of Non-Salary Costs .....	5-2
Assignment of Non-Salary Expenses to Function Codes and Object of Expense Codes .....	5-3
Non-Salary Expenditures by Type of Expense, Function and Object of Expense Code .....	5-6
Special Conditions and Standards for Claiming Non-Salary Costs .....	5-12
Administrative Refunds and Cancellations .....	5-29
Claiming of Non-Salary Costs and Administrative Refunds, Cancellations and Adjustments.....	5-29
Donated Funds and/or In-Kind Services.....	5-30

## 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 social services district (district) except:

- Salaries and fringe benefits
- Central services 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 district 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 district administrative function. Other direct charges may include those incurred and charged to a district function based on Professional and Interagency Contracts. Professional contracts may exist between the district and a private vendor. Cooperative agreements may exist between the district and the county probation department, sheriff's office, district attorney, family court, or other local governmental agency. Costs charged to the district by these departments pursuant to terms of a cooperative agreement or contract may not be claimed as central services costs. These costs, also, may not be eligible to claim for reimbursement without the appropriate approved agreement.

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 district 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 district. All indirect costs billed to the district are eligible for allocation to functions provided they meet the conditions and acceptable methods of allocation set forth in the United States Office of Management and Budget's (OMB) Uniform Guidance. Indirect district 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 central services cost proposal.

The direct and indirect non-salary costs of services provided by other agencies to the district 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 district
- 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 district 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 Codes and Object of Expense Codes**

There are sixteen 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 code prior to payment. The only exception to this general requirement is F30 function non-salary costs. These need not be coded for cost allocation purposes since these expenditures are not claimed as district administrative costs.

## Function and Function Codes

Function Code	Function
F1	Eligibility Determination/Income Maintenance
F1.1	Eligibility Determination/Income Maintenance full time activities for Native Americans
F2	General Services Program Staff
F2.1	General Services full time activities for Native Americans
F2.A	General Services Administrative Staff
F3	Employment Programs
F3.1	Temporary Assistance for Needy Families (TANF) Employment Program Staff
F3.1A	TANF Employment Administration Staff
F3.2	Supplemental Nutrition Assistance Program (SNAP) Employment & Training (E&T) 100%
F3.3	SNAP E&T 50%
F3.4	Non-Federal Employment
F4	Medical Assistance (MA) -- Eligibility/Payments/Authorization
F4.1	MA -- E/P/A full time for Native American
F4.2	MA -- Personal Care Services
F4.3	MA -- Child Health Plus
F5	MA -- Policy Planning/Administration
F6	Training
F7	SNAP
F8	Title IV-D Child Support Activities and Collections
F8.1	Administration -- IV-D
F8.1a	Administration -- Support Collection Unit (SCU)
F8.2	Collections and Distributions -- IV-D
F8.2a	Collections and Distributions -- SCU
F8.3	Location of Absent Parents -- IV-D
F8.4	Establishment of Paternity -- IV-D
F8.5	Establishment of Support Obligation & Enforcement Collection - IV-D
F8.5a	Establishment of Support Obligation & Enforcement Collection - SCU
F10	Fraud and Abuse Activities
F11	Home Energy Assistance Program (HEAP)
F16	Welfare Management System
F17	Other Reimbursable Programs
F18	TANF Funded Services
F20	District Administrative Overhead
F30	Non-Administration/Local Programs
F40	Overall Overhead

District 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 F40 function or the F20 function. The non-salary cost is assigned to the F40 function

when it benefits some unidentified combination of functions F1-F8, F10, F11, F16, F17, F18, and F30. The non-salary cost is assigned to the F20 function when it benefits some unidentified combination of functions F1-F8, F10, F11, F16, F17, and F18.

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 [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 district. 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 code 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 Online 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 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 code are transferred from the distribution worksheet to the RF-2A, LDSS-923 "Cost Allocation Schedule of Payments Administrative Expenses Other Than Salaries" (RF-2A, LDSS-923). Instructions for claiming costs on the RF-2A, LDSS-923 appear in [Chapter 7](#).

## Non-Salary Expenditures by Type of Expense, Function and Object of Expense Code

The following charts identify non-salary expenditures by type of expense (direct or indirect), object of expense code 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	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 RF-2A, LDSS-2347-B "Schedule D-2, Allocation for Claiming General Services Administration Expenditures" (RF-2A, 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 Services Random Moment Survey.
	Foster Care Finders Fees (also code 10)	F2 - 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 RF-2A, Schedule D-2 in the same manner as the reserved accommodations are charged.
10.1	Non-Recurring Adoption Expenses	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 RF-2A, Schedule D-2 under Title IV-E Adoption.
10.2 FF- QI	Qualified Individual Administrative Case Planning Costs (not assessment costs)	F2 - non-clinical activities related to child welfare case planning. Examples of the child welfare case assessment activities that fall under case planning are: <ul style="list-style-type: none"> <li>• activities associated with reviewing evaluations and assessments that were previously conducted on child and/or family,</li> <li>• activities around meeting with child's permanency team to gather information to formulate determination,</li> <li>• activities related to interviewing family and youth to obtain or clarify any information needed to complete functional assessments and formulate child-specific short-term and long-term mental and behavioral health goals, and</li> <li>• activities involved with preparing for court or making a court appearance (review of documents, etc., aligned with assessment).</li> </ul>



	Object of Expense Code and Type of Expense	Suggested Function or Method of Identifying the Function and Description of the Expense
10.3	Non-Recurring Kinship Guardianship Assistance Program (KinGAP) Expenses	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 RF-2A, Schedule D-2 under Title IV-E KinGAP.
11	Travel	<p>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.</p> <p>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 district official, and the costs should be coded to the related function.</p> <p>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.</p>
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 function F20 or F40.
13	Materials & Supplies	Major expense items should be identified by function at the time the purchase order is issued. Miscellaneous office supplies should be assigned to function F20 or F40.
14	EDP Services - direct	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)
16	Other Equipment Purchase and Rental	Purchase order and invoice should be coded to the function where the equipment will be used.

<b>Object of Expense Code and Type of Expense</b>		<b>Suggested Function or Method of Identifying the Function and Description of the Expense</b>
18	Medical Transportation	<p>F4 - these are non-vendor payments which include, but are not limited to:</p> <ul style="list-style-type: none"> <li>• reimbursement to recipients for medical transportation costs they incurred,</li> <li>• cost of meals or lodging en route to and from medical care, and while receiving medical care,</li> <li>• 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,</li> <li>• costs of bus and subway tokens purchased from the local transportation authority by the district for distribution to MA recipients, and</li> <li>• payments to a party that is not the provider of the transportation service.</li> </ul>
18.1	Professional Contracts - Medical	F5 - the contract must be between the 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 district's payroll.
18.2	Laboratory Paternity Determination Costs (including the costs of obtaining and transporting the sample)	F8.4 - 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 government. 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 (MA)	F4 - these are contracts with designated early intervention agencies that act on behalf of the 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.
19	All Other Direct Expenditures	Purchase orders, invoices and/or other documentation should be coded by functional category. Liability insurance should be assigned to function F20 or F40. Costs for recognition of foster parents as awards (plaques, letters of appreciation, award dinners, picnics, etc.,) should be assigned to function F2.

	<b>Object of Expense Code and Type of Expense</b>	<b>Suggested Function or Method of Identifying the Function and Description of the Expense</b>
19.1	SNAP E&T Participant Reimbursement	F3.5 - these are reimbursable participant expenses (i.e., transportation) that enable a recipient to participate in SNAP E&T. SNAP E&T Participant expenses are funded at 50% federal and 50% local share. There is no spending limit on these expenditures.
19.2	SNAP E&T Dependent Care	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 18 NYCRR 415.9. SNAP E&T families who are eligible for dependent care services under the Child Care Block Grant (CCBG) and claimed as CCBG program costs will be claimed for reimbursement in the first instance on the RF-2, LDSS-4283 "Schedule H Non-Title XX Services for Recipients" (RF-2, Schedule H). SNAP E&T families who are eligible for dependent care services under the CCBG and claimed as SNAP E&T dependent care costs will be claimed for reimbursement on the RF-2A, LDSS-2347-B1 "Schedule D-3 Allocation and Claiming of Administrative Costs for Employment Programs" (RF-2A, Schedule D-3) through supplemental adjustments up to the approved allocation amount. Any child-care dependent care expenditures incurred for SNAP E&T families ineligible for CCBG should be claimed on the RF-2A, Schedule D-3.
19.3	High School Equivalency (HSE) test	F3.2 - these costs represent the fees paid on behalf of TANF Employment or SNAP E&T participant to take the High School Equivalency test. Currently New York State (NYS) does not allow a fee to be charged to take the test, therefore, no amount should be claimed as 19.3.
19.4	Employment Related Transportation	F3 - TANF only - 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).
19.5	Work Subsidies for Training	F3 - TANF only - 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.
19.6	Education and Training	F3 - TANF only - includes costs related to educational and training activities for secondary education; adult education, HSE test, 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.

	<b>Object of Expense Code and Type of Expense</b>	<b>Suggested Function or Method of Identifying the Function and Description of the Expense</b>
19.7	Other Work Activities	F3 - TANF only - 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 outreach 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 (IPV) Contracts	F10 - these are expenditures resulting from a cooperative agreement between the district and its prosecuting authority for the prosecution of IPV of one or more of the assistance programs.
21	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 function F20 or F40.
22	EDP Services - indirect	These are EDP services provided to the 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 assigned to function F20 or F40 which ever applies to the district.
30	Case Record Imaging Initiative	F20 (or F40 if your district has F30 expenditures) - these are the charged back costs for the imaging of case record documents. If the 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 (TANF child support)	Assign 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 (non-TANF child support)	Assign 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 (non-IV-D)	Assign the proper child support sub-function (such as F8.2, F8.2a, F8.3, F8.4, F8.5, or F8.5a).

	<b>Object of Expense Code and Type of Expense</b>	<b>Suggested Function or Method of Identifying the Function and Description of the Expense</b>
32.1	Purchase of Services From Other Governmental Units (TANF child support)	Assign 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 (non-TANF child support)	Assign 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 (non-IV-D)	Assign 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 (TANF child support)	Assign 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 (non-TANF child support)	Assign the proper child support sub-function (such as F8.2, F8.2a, F8.3, F8.4, F8.5, or F8.5a).
33.3	Purchase of Service From Private Agencies (non-IV-D)	Assign 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 IPV)	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	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.
38	System Development	Code F2/F2A or F20 - Non-CCWIS and/or vendor development costs related to an Information Technology (IT) system that supports Family First Prevention Services Act (FFPSA), including: <ul style="list-style-type: none"> <li>• costs related to purchasing software and system enhancements for FFPSA and ongoing operations,</li> <li>• maintenance costs related to IT that support FFPSA, and</li> <li>• vendor costs related to FFPSA administration, implementation and support.</li> </ul>
39	Motivational Interviewing	Reserved for future use.

## 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 Uniform Guidance. Special conditions and standards are associated with non-salary administrative costs.

### Electronic Data Processing 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 New York State Office of Temporary and Disability Assistance (OTDA) 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 district 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 district 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
- 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 district operated systems and to municipal agencies providing a computer service to the district.

## High Density File Storage and Retrieval System

Reimbursement is available for a NYS approved high-density file storage and retrieval system (microfiche) for district records. The expenditures incurred for an approved filing system should be claimed on the RF-2A, LDSS-2347 "Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program" (RF-2A, Schedule D) and the RF-2A, 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 for Social Services should be referred to for the necessary requirements. If there are any records not covered, 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 NYS Archives:

New York State Archives

New York State Education Department

Cultural Education Center

Albany, NY 12230

Phone: 518-474-6926

E-mail: [recmgmt@nysed.gov](mailto:recmgmt@nysed.gov)

Web site: <https://www.archives.nysed.gov/records/local-government-record-schedule/social-services-county>

## 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 5% 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)
- 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, and under the F2.A function on the RF-2A, LDSS-923.

## Physical Exams for Foster Parents

Regulations 18 NYCRR 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 MA 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 district for distribution to recipients.
5. Payments made to a party that is not the provider of the transportation service.

## **Non-Salary Costs for Function F5**

Travel and training non-salary costs for F5 function staff are assigned to the F5 function. All other non-salary costs are assigned to the F4 function with the exception of professional medical contracts as explained below.

### **Professional Medical Contracts**

A professional medical contract is a contract between the district and a skilled professional medical person, not an organization, performing in the F5 function. The skilled professional medical contractor is not on the district payroll, but must meet all the applicable criteria that are expected of skilled professional medical personnel employed by the district. The contract costs would be assigned 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 medical contracts are claimed under the object of expense code 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 district 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 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

Assign function code F8.4 along with object of expense code 18.2 for the costs of:

- obtaining and transporting blood and other genetic materials
- repeated testing when necessary
- analysis of test results
- 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-P](#) 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.

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](#) provides the necessary provisions for HEAP services agreements. Those 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 OTDA's 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 OTDA's Division of Child Support Enforcement (DCSE) for review and approval. All remaining agreements pertaining to administrative costs (not program related costs) should be submitted to BFS for review and any necessary approvals.

Regulation 18 NYCRR 600.3 applies to cooperative agreements and purchase of service agreements. The following should be noted:

- 18 NYCRR 600.3 (b) (8) states costs relating to the implementation of cooperative agreements and purchase of service agreements must not be reported in any manner that results in any portion of such cost being subject to reimbursement by the department unless prior approval for such agreement has been obtained from the department or unless such agreement is specifically permitted or required by the Social Services Law (SSL), department regulation or policy.
- 18 NYCRR 600.3 (b) (9) states costs relating to expenditures or adjustments for which prior approval from the department or other entity is required must not be reported in any manner that results in any portion of such cost being subject to reimbursement unless such prior approval has been obtained, as required by the department.

- 18 NYCRR 600.3 (b) (10) states costs subject to reimbursement must not be reported in any manner which is contrary to department direction.

## **Necessary Provisions of Cooperative Agreements and Interagency Contracts**

The following items should be included in cooperative agreements or interagency contracts for all agreements and contracts except those dealing with Title IV-D child support and Title XIX personal care services.

The agreement or contract must contain:

- Effective dates, including effective beginning and ending dates.
- An indication that the district Commissioner has organizational supervision of any staff working under the terms of the agreement.
- An indication that the district Commissioner 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 that all records concerning the agreement or contract must be available for a period of at least six (6) years from the end date of the agreement or contract and must be made available for audit by NYSDFA, NYS Audit and Control, and the United States Department of Health and Human Services (DHHS) (and the United States Department of Agriculture (USDA) if appropriate).
- Contain a budget outlining all costs, which will be the maximum amount upon which claims will be based. For cost based arrangements, include the line item budget for costs that are rate based and 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 district is contracting or entering into an agreement.
- Indicate the district 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 district 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.”

Once an agreement has been approved by BFS, the district may renew the agreement on a yearly basis if there are no major changes by submitting a letter of request. The letter should state the agreement to be renewed, the new period, and the projected budget amount. It should also state that all other provisions of the agreement remain in force with the signatures of the commissioner and all pertinent parties in place. BFS will issue approval after its review.

These cooperative agreements and renewal requests should be submitted to BFS. Electronic copies of these agreements should be mailed to the following e-mail address:

[bfs.CoopAgmts@otda.ny.gov](mailto:bfs.CoopAgmts@otda.ny.gov)

Expenditures pursuant to cooperative agreements for IPV cases should be reported on the RF-2A, LDSS-923 under object of expense code 20. Expenditures for cooperative agreements other than those for IPV and Title IV-D child support services should be reported on the RF-2A, LDSS-923 under object of expense code 35. 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 district administration appropriation expense account, A6010.

Generally, when another local governmental entity is conducting activities that it has an independent legal responsibility to conduct, the cost of the activity is not reimbursable with funding provided through NYS Office for Children and Family Services (OCFS). Regulation 18 NYCRR 600.3 (c) (1) states that reimbursement will be available only for expenditures permitted by state or federal law or regulation.

The following types of costs performed by other county or local governmental entities may not be claimed for federal or state funding provided through OCFS:

- costs of law enforcement (district attorney's office and/or police or sheriff's office) personnel conducting investigations or prosecuting child protective services cases irrespective of whether those personnel are members of a multi-disciplinary team and/or work out of a child advocacy center. Although law enforcement staff may work in conjunction with district staff on such cases that does not make the costs associated with criminal investigations and prosecutions reimbursable through OCFS;
- costs of law enforcement personnel engaged in criminal investigations and prosecutorial activities including any follow-up activities relating to domestic violence, family violence, sex offense and/or adult protective incidents. Any other types of services that may be provided by such entities must meet the applicable statutes, regulations and policies relating to such services in order to be allowable;
- costs of county attorney or district attorney personnel relating to presentment agency activities in juvenile delinquency (JD) or persons in need of supervision (PINS) cases. Note: with an appropriate agreement in place, reimbursement is available for the costs of county attorney personnel representing a district in applicable court matters solely relating to the district's responsibilities;

- costs of probation department staff performing any activity other than providing preventive services as diversion services in potential JD and PINS cases in accordance with applicable statute, regulations and policies. Examples of unallowable probation department personnel costs include, but are not necessarily limited to, performing court-ordered investigations, pre-sentencing activities, probation supervision, violation of probation activities; and
- costs for legal assistance provided by the county attorney's office to represent the probation department in court relating to any duties of the probation department.

Refer to [20-OCFS-INF-03](#) for further information regarding cooperative agreement components that are not allowable for reimbursement through funding provided by OCFS.

## 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 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 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-P](#) 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 of these cooperative and purchase of service agreements must include provisions for the following:

- Adequate supervision and monitoring by state and district 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 district 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 district 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 DCSE for prior approval. A hard-copy of the agreement must be mailed to the following address:

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

An electronic copy may additionally be sent to: [Elizabeth.McGeoughGamache@otda.ny.gov](mailto:Elizabeth.McGeoughGamache@otda.ny.gov).

DCSE will notify the 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 district administration appropriation expense account, A6010.

Expenditures for cooperative agreements and purchase of service agreements for child support and collection activities are reported on the RF-2A, LDSS-923A "Cost Allocation Schedule of Payments for Administrative Expenses Other than Salaries Title IV-D, Child Support Activities and Collection Unit Costs" (RF-2A, LDSS-923A) and RF-2A, 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 district portion of the “single audit” costs. Unless prohibited by law, the costs of audits are allowable if made in accordance with the provisions of the Single Audit Act Amendments of 1996 and the Uniform Guidance. The district portion of the “single audit” cost can be derived by determining the district percentage of total dollars audited. For claiming purposes, the district related costs should be claimed as an indirect agency non-salary expense on the RF-2A, LDSS-923 under object of expense code 29 in the F20 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 BFS 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
- 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 RF-2A, LDSS-923, under function F20, object of expense code 19. These costs are eventually brought forward to the RF-2A, 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 district 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 central services costs plan.

[Chapter 6](#) describes the procedures for certifying and claiming central services amounts.

## Office Space

Reimbursement is available for the costs of office space occupied by the 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 an MLR computation. The district may also own the building that it occupies, and reimbursement is also provided pursuant to an MLR 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, district officials must consult with OTDA. The purpose of the consultation is to determine whether the proposed plans will adequately meet the needs of the district. OTDA 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 district.

## **Reimbursement for Rental of Privately Owned Space**

Reimbursement of rent paid by a governmental entity on behalf of a 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 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 MLR 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
- Capital repairs and non-recurring alterations



## Maintenance in Lieu of Rent Costs

Reimbursement is available for the cost of service and MLR 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 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.

MLR costs 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 OTDA is required for reimbursement whenever the total cost rate per square foot exceeds 75% of the lowest appraisal of comparable rent. OTDA 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 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 SEAMC 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 MLR 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 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 MLR approval, the district 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 SEAMC) are described in detail in [Chapter 24](#) of this manual. 18 NYCRR 609.5 governs claiming for MLR expenditures.

## Unallowable Costs

As for federal reimbursement under the Title IV-D child support enforcement program, per 45 CFR 304.23, “Expenditures for which federal financial participation is not available,” includes subpart (c) Construction and major renovations.

## 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 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. The cost of equipment will be claimed over the period of depreciation.

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 district when the equipment is no longer needed for the contract or service agreement activities.

There are special conditions, studies and procedures under which EDP equipment will be reimbursed. Prior approval from OTDA 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 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.

## Liability Insurance

The following procedures will provide 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 district.

### Claiming

Insurance costs applicable to the district operations should be allocated based on their cost allocation plan pursuant to OMB Uniform Guidance methodologies. Once social services costs are identified, the costs are claimed as a non-salary expense (not as a central services expense) under either object of expense code 19 or code 29 on the RF-2A, LDSS-923. These costs are then included on the RF-2A, Schedule D in either the F20 function or the F40 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 Uniform Guidance.

Liability insurance costs related to the district are included in either object of expense code 19 or code 29. These costs cannot be included as central services costs on the RF-2A, Schedule D. Liability insurance costs allocated to other local agencies are reimbursable for federal funding only as central services costs pursuant to SSL §153-a.

### Applicable Law, Regulation and/or Directive

The following are excerpts of the General Municipal Law and OMB Uniform Guidance 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 Uniform Guidance, 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 Uniform Guidance, contributions to a contingency reserve or any similar provision for unforeseen events are unallowable.

## **Non-Comprehensive Child Welfare Information System Related Information Technology Costs**

Costs related to purchasing software and system enhancements for FFPSA-related data collection, reporting, and monitoring will be allocated at 50% Federal Financial Participation (FFP) to line 40 (Title IV-E Prevention Services Administrative Costs - Prevention Planning and Agency Management) on the Title IV-E Programs Quarterly Financial Report (CB-496). System development efforts require the submission of an advanced planning document to OCFS for review and approval by DHHS' Administration for Children and Families prior to claiming costs.

Development costs related to an IT system that supports FFPSA should be determined by one of the following methodologies:

- determine the number of screens in the IT system related to FFPSA requirements compared to the overall number of screens and create a statistic, or
- determine the number of data elements in the IT system required for FFPSA compared to the overall number of data elements and create a statistic.

The statistic is then utilized to calculate the portion of costs directly related to FFPSA.

For ongoing operations and maintenance costs related to an IT system that supports FFPSA, a portion of the costs will be allocated to FFPSA-Prevention and the remaining costs will be distributed to the F-20 function.

## **Family First Prevention Services Act Vendor Costs**

Vendor costs related to FFPSA administration, implementation, and support will be allocated at 50% FFP to line 40 (Title IV-E Prevention Services Administrative Costs - Prevention Planning and Agency Management) on the Title IV-E Programs Quarterly Financial Report (CB-496).

Districts must review the vendor scope of work and

1. determine if the entire contract can be allocated to FFPSA prevention, or
2. require that the vendor invoice include the breakdown of services provided, then allocate the portion related to FFPSA.

## 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 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 SSL or any other law
- Income from real or personal property assigned to a 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
- Other proceeds payable to a 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 district, but which the agency elects not to collect, enforce or pursue with the direct or implicit approval of the 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 district or related governmental entity
- Available credits or obligations accruing to the benefit of districts or other governmental entities
- Receipt of services or benefits by a district or other governmental entities in lieu of repayment
- 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, Cancellations and Adjustments

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 RF-2A, LDSS-923. 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 RF-2A, 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:

- RF-2A, LDSS-923A
- RF-17, 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 code and function. The summary totals are transferred to the RF-2A, LDSS-923 which must be

submitted to NYS each month. The column totals from the RF-2A, LDSS-923 are transferred to the RF-2A, Schedule D, 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 district from public or private sources. In-kind contributions are property or services that benefit a district 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 districts in applying in-kind contributions in whole or in part as “funding” for the local share for district 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 district should exercise control or supervision over the in-kind contribution when practical. In other words, volunteers are supervised by district staff

### Valuation of In-Kind Contributions

- Unpaid services (volunteers) shall be valued at rates consistent with those normally paid for similar work. An amount for fringe benefits is allowable. The 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 SSL §131-g, a district may apply for, accept, receive and expend public and private gifts or grants of money, property or services. However, SSL §153-b provides that expenditures by a 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 18 NYCRR 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 390 and 423.5(b).

### Mandated Preventive Services

18 NYCRR 390 provides that any donated funds that are received by the district must be given in such a way that the funds are physically transferred to the county and district and are under the complete administrative control of the county and the 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 18 NYCRR 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 [02 OCFS LCM-20](#) for full details.

### Non-Mandated Preventive and Community Preventive Services Program

Department regulation 18 NYCRR 423.5(b)(2) provides that a district's share of the costs of non-mandated preventive services provided pursuant to subdivision (2) of SSL §409.a or of the costs of community preventive services provided pursuant to subdivision (3) of SSL §409.a 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% of NYS' total Independent Living (IL) program expenditures up to the amount of the federal CFCIP allocation. The non-federal share is funded with child welfare services funds. Districts may use privately donated funds as part of the match of costs of the IL program. Please see [02 OCFS LCM-20](#). 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 the OCFS' annual independent living allocation Local Commissioners Memorandum for more details.

## **Title IV-A Temporary Assistance to Needy Families 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 district, or transferred from another public agency to the 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
- 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 the donation would take place
- 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 Medical Assistance 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 district 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 out stationed workers
- Provider donations for out stationed district workers in excess of eligible direct administrative costs and prorated activity costs applicable to these workers
- Provider donations of office space for any out stationed workers
- Donations made for district agency overhead

## **Supplemental Nutrition Assistance Program**

The non-federal share for SNAP 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 SNAP 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 SNAP. 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**

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: Cost Principles and Central Services Costs

---

---

Introduction .....	6-2
Federal Policy Requirements .....	6-2
Types and Standards for Allowable Cost Items .....	6-5
Costs Allowable with Approval of Grantor Agency .....	6-16
Unallowable Costs .....	6-17
Central Services Costs .....	6-18

## Introduction

This chapter describes cost principles, guidelines, and other requirements based on the United States Office of Management and Budget (OMB) policy requirements. 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 cost allocation plan, and the claiming for central services costs on the RF-2A, LDSS-2347 “Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program” (RF-2A, Schedule D).

## Federal Policy Requirements

OMB issued Uniform Guidance to establish the uniform principles and standards for determining allowable costs applicable to federal grants, contracts, and other federal agreements with local governments. The Uniform Guidance 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 services indirect costs among affected governmental agencies and departments.

The following cost principles, guidance and other requirements are based on OMB Uniform Guidance.

## Cost Principles

Uniform Guidance 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. The 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 social services district (district) under federal grants and cost reimbursement-type contracts (including grants and subgrants).

## Basic Cost Considerations

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, except where otherwise authorized by statute.

- 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
- 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-financed 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 awards cost

## **Allocable Costs**

In determining allocable costs, OMB Uniform Guidelines stipulate:

- A cost is allocable to a particular cost objective to the extent of benefits received by such objective

- 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
- Where an allocation of joint cost 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 over payments 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 applicable 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 indirect costs that includes applicable credits are deducted from total costs. Identification with the federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect costs of federal awards. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect 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.

One type of indirect cost is composed of the overhead costs of supplying goods, services, and other support. These indirect costs are not directly identifiable or billable to the district, but are incurred by local governmental agencies for the indirect benefit of federal programs and/or grants of the district. These types of indirect costs are known as central services costs. They are pooled and allocated to the district and other local agencies according to the central services 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 central services costs are calculated on the RF-2A, "D" series administrative claims.

Other types of indirect costs that are claimed as administrative costs by the district are agency costs incurred by the district and indirectly identifiable to federally and non-federally sponsored district operations. These indirect agency costs include Maintenance in Lieu of Rent (MLR), fringe benefits, and liability insurance. They may also include costs charged to the district by other operating departments such as probation, district attorney, and sheriff's office. The activities that are performed by these departments only for the district and not for all other city departments or county agencies would not be central services costs but are indirect administrative expenditures that would need a cooperative agreement between the agencies/departments and the district. These costs are not included in the central services cost allocation plan nor claimed by the district as central services costs. Suggested methods for identifying these types of indirect agency expenditures and related object of expense codes appear in [Chapter 5](#) of this manual.

Indirect administrative costs not claimable by the 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 Uniform Guidance.

## Types and Standards for Allowable Cost Items

The allowability of the following selected items of cost is subject to the general policies and principles stated in federal OMB Uniform Guidance. 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 services agencies in establishing and maintaining accounting and other information systems required for the management of federal grant programs is an allowable central services cost.

However, the cost of maintaining central accounting records required for overall county or 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.

## **Advertising and Public Relations**

Advertising media costs including newspapers, magazines, radio and television programs, direct mail, trade papers, etc., are allowable 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 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 - limited to communication necessary to keep the public informed on matters of public concern, such as notices of contact/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 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 displays, demonstrations, and exhibits, however, the costs of exhibits relating specifically to the grant programs are allowable indirect costs.
- 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 central services costs.

## **Audit Services**

The cost of audits necessary for the administration and management of functions related to federal programs are allowable indirect costs provided that the audits were performed in accordance with the

Single Audit Act Amendments of 1996 and Uniform Guidance. 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 district agency funds are allowable indirect 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 central services 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 indirect 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 central services 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 indirect 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 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 federal merit system or other requirements, 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

The use of buildings, capital improvements and equipment may be reimbursed through depreciation. Effective with the implementation of the Uniform Guidance, use allowance is no longer an approved method for such reimbursement. The computation of depreciation will be based on acquisition cost of the assets involved. The value of the asset donated to the governmental unit by an unrelated third party must be its fair market value at the time of donation. Such assets may be depreciated or claimed as matching but not both

The acquisition cost will exclude

- the cost of land;
- any portion of the cost of buildings and equipment borne or donated by the Federal Government, irrespective of where title was originally vested or where it is presently located;
- any portion of the cost of buildings and equipment contributed by or for the governmental entity, or where law or agreement prohibits recovery;
- any asset acquired solely for the performance of a non-federal award.

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, 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.

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.

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.

Depreciation on idle or excess facilities is not allowable, except when specifically authorized by the grantor federal agency. No depreciation may be allowed on any assets that would be considered fully depreciated.

## **Disbursing Service**

The cost of disbursing grant program funds by the Treasurer or other designated officers is an allowable central services 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 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. 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.

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

## Employee 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 central services 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:

- "Acquisition cost" means the cost of the asset including the cost to put it in place. Acquisition cost for equipment, for example, 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 the acquisition cost in accordance with the governmental unit's regular accounting practices.

- "Capital expenditure" means expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, requirements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life. 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.
- "Equipment" means an article of non-expendable, tangible personal property having a useful life of more than one year and an per-unit acquisition cost which equals or exceeds the lesser of (a) the capitalization level established by the governmental unit for financial statement purposes, or (b) \$5,000. The United States Department of Health and Human Services (HHS), the cognizant agency, has established a useful life of more than two years and an acquisition cost of \$25,000 as thresholds for equipment and claiming.
- Capital expenditures that are not charged directly to a federal award may be recovered through depreciation on buildings, capital improvements, and equipment. Equipment having a unit acquisition cost of more than \$25,000 must be depreciated and claimed over the period of depreciation.
- Items of equipment with an acquisition cost of less than \$5,000 are considered to be supplies and are allowable as direct costs of federal awards without specific awarding agency approval.
- 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 methods of allocating costs of fixed assets to periods benefiting from the use of the asset. Compensation for the use of fixed assets on hand must be made through depreciation.

## 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 below. 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).

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 central services cost allocation plan:

- 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 start on or after September 1, 1995 associated with 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 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, 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 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 costs. Legal expenses for the prosecution of claims against the Federal Government are also unallowable 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 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 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 organizations are allowable as a direct cost with the prior approval of a grantor 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 central services costs.

## **Payroll Preparation**

The cost of preparing payrolls and maintaining necessary related wage records is an allowable central services cost.

## **Personnel Administration**

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

## **Printing and Publication**

The costs for printing services necessary for grant administration, including but not limited to forms, reports, manuals, and informational literature, are allowable 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 bona fide services available or rendered are allowable.

## Proposal Costs

Costs of preparing proposals for potential federal awards are allowable. Proposal costs should 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.

## 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 central services costs.

## Rearrangements and Alterations

Costs incurred for ordinary and normal rearrangement and alteration of facilities are allowable indirect costs. 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 of real property and equipment 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. This amount would include expenses such as depreciation, maintenance, and insurance. 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. The provisions of GAAP must 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. 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 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 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 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 and in accordance with the governmental entity's written travel reimbursement policies.

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 written approval of a grantor agency.

## 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 central services 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](#) 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 with prior approval of the federal awarding 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 necessary for efficient and timely performance of the scope of work. 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.

## Unallowable 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 Uniform Guidance. 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 with prior written approval of federal awarding agency

## **Mayor, County Executive or Legislative Expenses**

The salaries and expenses of the mayor, county executive or local legislature or similar local governmental bodies such as the county or 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 costs.

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

The cost of prosecutorial activities are unallowable 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.

## **Central Services Costs**

### **Description of Central Services Costs**

Local governmental units provide various central services such as motor pools, computer centers, purchasing, accounting, procurement, personnel administration, etc., in support of the district 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 services 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.

For New York City (NYC) agencies, the central services cost allocation plan and distribution of central services costs is annually prepared by the NYC Office of Management and Budget. This office negotiates the rate with the Federal Government. For the districts other than NYC, the central services cost allocation plan and distribution of central services costs is annually prepared by a County Budget Officer, Treasurer or Comptroller.

A copy of the plan should be sent to all affected departments, including the district. An authorized district official reviews and certifies the plan. A copy of the plan and certification is submitted each year to:

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

The central services administrative costs allocated to the district by the county or city are claimed on the RF-2A, Schedule D, Section 4. 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.

Central services costs claimed by the district are generally eligible for a 50% federal share on federally participating programs. Enhanced federal reimbursement is available for some programs. Generally there is no state reimbursement for central services costs. The districts use the central services plan process to claim EDP and building costs, in these instances these costs would receive state share reimbursement.

## **Methods of Calculating Departmental Indirect Costs**

Because of the wide variety of situations to which indirect costs apply, Uniform Guidance describes the methods of developing indirect costs in somewhat general terms. Central services 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.

## 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-rated share of indirect costs. A standard indirect cost allowance equal to 10% 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 services cost allocation plans.

## Central Services Cost Allocation Plan

The foundation of the cost distribution process is the central services 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 or county uses to pool indirect costs and to equitably distribute costs to the cost objectives served. The plan should identify each of the county or city agencies/departments with costs included in the central services cost pools. The plan, to the extent feasible, should be presented in a single document and contain at a minimum all of 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 district and other county or city agencies.

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

The following should be considered when preparing a central services cost allocation plan:

- The plan should never be used for more than one year.
- The plan should be completed early in the county or 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 district should submit a copy of the plan each year to:  
NYS Office of Temporary and Disability Assistance  
Bureau of Financial Services  
40 North Pearl Street, 14<sup>th</sup> Floor  
Albany, New York 12243



Districts should retain central services 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. HHS, 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 OMB Uniform Guidance. 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 OMB.

During an audit of the central services 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 Uniform Guidance provisions.

## **Claiming Reimbursement for Central Services Costs**

The district may claim reimbursement for central services costs on either an estimated basis or an actual basis. In claiming of central services costs by using either the estimated or actual method, central services costs are generally assigned on the RF-2A, Schedule D to an overhead function. These costs are then allocated to direct functions by multiplying the monthly central services costs by the proportions of staff assigned to each direct function divided by staff assigned to total direct functions. This procedure is used in the absence of prior written approval for an alternate process.

### **Estimated Basis**

In claiming on an estimated basis, the district uses cost estimates prorated over a 12 month period and claims the prorated amount each month on the RF-2A, "D" series schedules (D, D1 through D8, D10, and D18), RF8 for HEAP, and the RF17 for Other Reimbursable Programs. Districts may periodically submit adjustment claims during the fiscal year when actual central services distribution calculations are completed, or submit one fiscal year adjustment claim for actual central services costs after total actual costs for the year are determined.

Districts using the estimated basis may have either a time lag of either one or two years between the year the costs are claimed and when the actual costs for that year are determined. An example of a two-year time lag, estimated central services costs claimed in 2001 may be based on the actual costs determined for the 1999 fiscal year. The estimated costs for 2001 would be adjusted to actual during 2003. There could be interim adjustments, however, during that time period if the actual costs for 1998 were determined, and those costs are a better estimate of what the 2001 costs should be. Most districts have a two-year time lag.

For districts with a one-year time lag: the costs for the current year are estimated by using the actual costs determined for the prior year. These costs are adjusted to actual in the subsequent fiscal year.

The central services costs 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 central services costs for a prior year period. A two-year roll forward adjustment lag exists. As an example, for

the City Fiscal Year 2002, the roll forward adjustment will result in City Fiscal Year 2000 central services amounts being claimed at actual expenditures.

## **Actual Basis**

In claiming on an actual basis, actual central services costs may be claimed after amounts allocable to the district are determined. The actual costs are claimed on the RF-2A, "D" series schedules (D, D1 through D8, D10, and D18), RF8 for HEAP, and the RF17 for Other Reimbursable Programs. Districts may periodically submit claims during the fiscal year when central services distribution calculations are complete or, at the end of the fiscal year, submit one claim covering total actual central services costs for the year.

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

Reimbursement of central services costs will be honored by the state on the condition that the district has filed the Cost Allocation - Annual Certification (LDSS-2346) certifying the preparation of a central services 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.

## **Procedures for Dividing Central Services Costs Between District Functions and Non-Administration/Local Programs**

Districts with central services cost allocation plans that separately identify costs by district functions (F1 through F8, F10, F11, F16, F17, and F18) and F30 should report central services costs related to district functions as function F20. On the RF-2A, Schedule D, F20 costs are allocated to each function in direct proportion to the number of staff performing each function by using the staff percentages appearing on RF-2A, Schedule D, Section 1, line 10 for the month in which central services costs are claimed.

For NYC agencies, central services costs are claimed on the RF-2A, Schedule D in the F40 function. These costs are then allocated to F30 and the district functions (F1-F8, F10, F11, F17, F18, and F20) by multiplying the monthly central services 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 functions (F1-F8, F10, F11, F17 and F18) by the proportions of staff assigned to each function (F1-F8, F10, F11, F17, and F18) divided by staff assigned to the total of these functions.

## **Alternate Procedures**

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

NYS Office of Temporary and Disability Assistance  
Bureau of Financial Services  
40 North Pearl Street, 14<sup>th</sup> 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 central services cost allocation plan is correct and prepared in accordance with the policies and procedures contained in OMB Uniform Guidance. 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, 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, also 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 cost). If the years are the same, write N/A (not applicable) for the year costs are being estimated. After entering the dates in Section 2, this section should be signed, dated and submitted to the Bureau of Financial Services. 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.

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 and must be a County Official other than a district official. Typically, this would be an official in the County or City Treasurer's Office, County or City Budget Office, or the County or City Comptroller's Office. A copy of the LDSS-2346 appears on the next page.

## Time Frames for Submission of Cost Allocation Plans and the Annual Certificate

There are time frames for submitting annual certifications (Section 2 of the LDSS-2346) and cost allocation plans, depending on the allocation method chosen (i.e. estimated or actual). The following examples illustrate the time frame in which certifications and plans are due:

If a district chooses allocating central services costs based on estimates there are two time frames:

- Most districts have a two-year time lag (i.e. the 2000 actual central services costs are used to finalize 1999 claims, adjust 2001 claims and estimate 2002 costs). The central services certification and indirect cost plan are used to allocate estimated 2002 costs is due by March 31, 2002.
- Other districts might have a one-year time lag (i.e. the 2001 actual central services costs are used to finalize 2001 central services claims and to estimate 2002 central services claims. The

central services certification is due by March 31, 2001 while the central services cost plan to allocate estimated 2002 costs is due by December 31, 2001).

A district may choose to allocate central services costs based on actual central services expenditures after they are made (i.e. the actual 2002 central services costs are claimed during or after 2002). The certification and the indirect cost plan (which uses actual 2002 costs and also describes the allocation of central services costs) would be due by March 31, 2002.

Using the estimated/roll forward method, NYC allocates central services costs based on the two-year time lag. For example, the 2003 estimated central services costs composed of the adjustment to finalize 2001 claims, and a projection of central services costs for the 2003 City Fiscal Year (CFY). The central services certification is due by the end of the first quarter of the new city fiscal year.

No claim for reimbursement of central services costs will be honored by the state until the district has filed the LDSS-2346, Section II, certifying the preparation of a central services 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.

LDSS-2346 (Rev 9/15)

**COST ALLOCATION – ANNUAL CERTIFICATION**

DISTRICT
----------

YEAR
------

NEW YORK STATE OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE

**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 central services cost proposal is correct and was prepared in accordance with the policies and procedures contained in the OMB Uniform Guidance. 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		



# Chapter 7: Reporting Salary, Non-Salary and Central Services Costs

---

---

Introduction .....	7-2
Instructions for Completing the LDSS-923, 923A, and 923B Details, and Their Related RF-2A/RF-17 Schedules.....	7-3
Claiming on the RF-2A, Schedule D.....	7-17

## Introduction

This chapter will provide instructions for the reporting of non-salary costs on the RF-2A, LDSS-923 “Cost Allocation Schedule of Payments Administrative Expenses Other Than Salaries” (RF-2A, LDSS-923), and supporting schedules. This chapter will also provide instructions for the claiming of salary and fringe benefits, non-salary, and central services costs on the RF-2A, LDSS-2347 “DSS Administrative Expenses Allocation and Distribution by Function and Program” (RF-2A, Schedule D).

## Reporting of General Services Costs as Program or Administrative under Temporary Assistance to Needy Families Rules

Because New York State (NYS) uses Temporary Assistance to Needy Families (TANF) funds through the Emergency Assistance for Families (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 NYS 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 RF-2A, LDSS-923 and RF-2A, Schedule D have column 2 “General Services” divided into two columns labeled as “Services Program F2” and “Services Administrative F2.A.”

The social services districts (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 (Services Program F2) of the RF-2A, Schedule D. 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 (Services Program F2) of



the RF-2A, 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 (Services Administrative F2.A) of the RF-2A, Schedule D or the RF-2A, LDSS-923 as appropriate. Those 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 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 LDSS-923, 923A, and 923B Details, and Their Related RF-2A/RF-17 Schedules

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 RF-2A, LDSS-923 and may also be listed on one of the following non-salary claiming forms depending on the non-salary expense:

- RF-2A, LDSS-923A “Cost Allocation Schedule of Payments for Administrative Expenses Other than Salaries Title IV-D, Child Support Activities and Collection Unit Costs” (RF-2A, LDSS-923A)
- RF-17, LDSS-923B “Schedule of Payments for Expenses Other Than Salaries for Other Reimbursable Programs” (RF-17, LDSS-923B)

### Instructions for the LDSS-923 Detail

The LDSS-923 “Cost Allocation Schedule of Payments Administrative Expenses Other Than Salaries” (LDSS-923 detail) is completed monthly by all districts other than New York City (NYC). The form lists by check number or voucher number all individual non-salary 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 RF-2A, LDSS-923 which is described later. For reporting F30 costs, refer to [Chapter 27](#). The LDSS-923 detail is not submitted to the state, but should be retained in the local agency files for audit purposes to support the administrative claim.



## Administration Other Than Personal Service 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 code. 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 LDSS-923 detail.

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 code 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 Personal 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 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 Personal 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 Personal Salaries Worksheet.” The preparer of the “Cost Allocation Schedule of Payments for Administrative Expenses Other Than Personal 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 Administration Other Than Personal Service Expense” and the FMS “Agency Listing of Administration Other Than Personal Service 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 Administration Other Than Personal Service 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 Other Than Personal Services Commitments and Expenditures by Budget Code and Object” and the “Monthly Summary of Other Than Personal Services 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 Personal 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 Personal 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 code.

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 LDSS-923 detail that all districts other than NYC use to complete the claim schedules. NYC uses the above worksheets to complete the following reports:

- RF-2A, LDSS-923,
- RF-2A, LDSS-923A, and
- RF-17, LDSS-923B.

## **Instructions for the RF-2A, LDSS-923**

The RF-2A, LDSS-923 is completed monthly to summarize net non-salary expenditures for each object of expense code and functional category. The totals for each object of expense code and function entered on the RF-2A, LDSS-923 are taken from the LDSS-923 detail or the final Administrative Expenses Other Than Personal Salaries (AOTPS) worksheets. Column totals from the RF-2A, LDSS-923 are transferred to the RF-2A, Schedule D.

The RF-2A, LDSS-923 is part of the Automated Claiming System (ACS) RF-2A claim package electronically submitted to NYS each month.

### **Object of Expense Code Lines**

Column T (Total) - equals the sum of columns 1 (Intake/Case Maintenance F1) through 17 (Overall Overhead F40) for each object of expense code.

columns 1 (Intake/Case Maintenance F1) through 17 (Overall Overhead F40) - enter the summary totals for each object of expense code to functions in the appropriate column from the LDSS-923 detail or the final AOTPS worksheets. Equals column 9 (SCU F8.FA) from the RF-2A, LDSS-923A.

### **Total Line**

equals the sum all object of expense code lines for each column. The totals for each function should match the totals for each function on the LDSS-923 detail or the final AOTPS worksheets. ACS transfers the totals to their respective columns on the RF-2A, Schedule D, line 15 (Non-Salary Costs Assigned to Function).

COST ALLOCATION  
SCHEDULE OF PAYMENTS  
ADMINISTRATIVE EXPENSES OTHER THAN SALARIES  
DISTRIBUTION BY FUNCTION SUMMARY

OBJECT EXPENSE	ELIGIBILITY MAINTENANCE			GENERAL SERVICES		EMPLOYEE PROGRAMS		MEDICAL ASSISTANCE		TRAINING		SWAP ALLOCATIONS		CHILD SUPPORT TITLING		FRAUD ABUSE		HEAP		WELFARE ASSISTANCE SYSTEM		OTHER PROGRAMS		TANF FUNDED SERVICES		DBS ADMINISTRATIVE OVERHEAD		NON ADMINISTRATION PROGRAMS		OVERALL OVERHEAD					
	F1	F2	F3	F4	F5	F6	F7	F8	F9	F10	F11	F12	F13	F14	F15	F16	F17	F18	F19	F20	F21	F22	F23	F24	F25	F26	F27	F28	F29	F30					
10																																			
10.1																																			
10.2																																			
10.2.FF.C																																			
10.3																																			
11																																			
12																																			
13																																			
14																																			
14.1																																			
15																																			
16																																			
17																																			
18																																			
18.1																																			
18.2																																			
19																																			
19.1																																			
19.2																																			
19.3																																			
19.4																																			
19.5																																			
19.6																																			
19.7																																			
20																																			
21																																			
22																																			
23																																			
24																																			
25																																			
26																																			
27																																			
28																																			
29																																			
30																																			
31																																			
31.3																																			
31.5																																			
32.1																																			
32.2																																			
32.3																																			
32.4																																			
32.5																																			
32.6																																			
32.7																																			
32.8																																			
32.9																																			
33																																			
33.1																																			
35																																			
36																																			
37																																			
TOTALS																																			

## Instructions for the LDSS-923A Detail

The LDSS-923A “Cost Allocation Schedule of Payments Administrative Expenses Other Than Salaries Title IV-D, Child Support Activities and Collection Unit Costs” (LDSS-923A detail) is completed monthly by all districts other than NYC. It is a listing of non-salary administrative expenditures for the F8 function. 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). If this can not be determined, then the F8 time study percentages used to complete the RF-2A, LDSS-2547 “Schedule D-8 Allocation for Claiming Title IV-D Child Support Activities and Support Collection Unit Expenditures” (RF-2A, Schedule D-8), Section 2, line 3 (Distribution Percentages) should be used to distribute the costs among the sub-functions.

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 NYS Office of Temporary and Disability Assistance (OTDA) 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 code.

A sub-total must be calculated for each column for each object of expense. These totals are then transferred to the RF-2A, LDSS-923A. The LDSS-923A detail is not submitted to the state, but must be retained in the local agency files for audit purposes.

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 VOUCHER NUMBER	DATE	NAME OF PAYEE	OBJECT OF EXPENSE	TOTAL	DISTRIBUTION BY ACTIVITY						
						ADMINISTRATION	COLLECTIONS AND DISTRIBUTIONS		LOCATION OF ABSENT PARENT IV-D	ESTABLISHMENT OF PATERNITY	ESTABLISHMENT OF SUPPORT OBLIG AND ENFORCEMENT COLLECTION	
					(1)	IV-D F8.1 (2)	IV-D F8.2 (4)	SCU F8.1A (3)	IV-D F8.3 (6)	IV-D F8.4 (7)	IV-D F8.5 (8)	SCU F8.5A (9)
<b>TOTALS</b>												

## **Instructions for the RF-2A, LDSS-923A**

This report is completed monthly and summarizes F8 coded non-salary expenditures by object of expense code and child support activity. The totals are transferred to the RF-2A, LDSS-923, column 9 (Child Support Activities/Title IV-D). The RF-2A, LDSS-923A is part of the ACS RF-2A claim package electronically submitted to the state each month.

### **Object of Expense Code Lines**

Column 1 (Total) - equals the sum of columns 2 (IV-D F8.1) through 9 (SCU F8.FA) for each object of expense code.

Columns 2 (IV-D F8.1) through 9 (SCU F8.FA) - enter the summary totals for each object of expense code to functions in the appropriate column from the LDSS-923A detail or the final AOTPS worksheets.

### **Total Line**

Equals the sum all object of expense code lines for each column. The totals for each sub-function should match the totals for each sub-function on the LDSS-923A detail or the final AOTPS worksheets.



LDSS-923-A (REV. 10/06)

COST ALLOCATION												DISTRICT			
SCHEDULE OF PAYMENTS FOR ADMINISTRATIVE EXPENSES OTHER THAN SALARIES												MONTH			
TITLE IV-D, CHILD SUPPORT ACTIVITIES AND COLLECTIONS UNIT COSTS															
CHECK OR VOUCHER NUMBER	DATE	NAME OF PAYEE	OBJECT OF EXPENSE (1)	DISTRIBUTION BY ACTIVITY											
				Administration		Collections and Distributions		Location of Absent Parent	Establishment of Paternity	Establishment of Support Obligations and Enforcement Collection					
				IV-D FR.1 (2)	SCU FR.1A (3)	IV-D FR.2 (4)	SCU FR.2A (5)	IV-D FR.3 (6)	IV-D FR.4 (7)	IV-D FR.5 (8)	SCU FR.5A (9)	TOTAL (1)			
			11												
			12												
			13												
			14												
			14.1												
			15												
			15.1												
			16												
			18.2												
			19												
			21												
			22												
			22.1												
			23												
			28												
			30												
			31.1												
			31.2												
			31.3												
			32.1												
			32.2												
			32.3												
			33.1												
			33.2												
			33.3												
			TOTALS												

## **Instructions for the LDSS-923B Detail**

Those districts other than NYC with expenditures allocated to any activity listed under function F17 must complete the LDSS-923B “Cost Allocation Schedule of Payments Administrative Expenses Other Than Salaries Other Reimbursable Programs” (LDSS-923B detail).

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 OTDA.

The form lists by check number or voucher number all individual non-salary expenditures 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 RF-17, LDSS-923B.

The LDSS-923B detail is not submitted to NYS, but should be retained in the local agency files for audit purposes to support the administrative claim.

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 (1)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
						DISTRIBUTION BY PROGRAM												
					TOTALS													

## Instructions for the RF-17, LDSS-923B

An RF-17, LDSS-923B is prepared monthly to summarize the net non-salary expenditures by F17 sub-function and object of expense code. These totals are transferred from the RF-2A, LDSS-923, column 13 (Other Reimbursable Programs F17).

The RF-17, LDSS-923B is part of the ACS RF-17 claim package electronically submitted to NYS each month. Refer to [Chapter 18](#) for further description of the F17 function. The form is separated into two pages with the first being for expenditures that are considered to be administrative and the second being for expenditures that are considered to be program. Each special project determines what costs can be considered administrative or program. Administrative totals are transferred to the RF-17, LDSS-4975A "RF-17 Worksheet Distribution of Allocated Costs to Other reimbursable Programs" (RF-17 Worksheet), line 12A (Total non-Salary Administrative Expenses). Program totals are transferred to the RF-17 Worksheet, line 12B (Total Non-Salary program Expenses).

### Object of Expense Code Lines

Column T (Total) - equals the sum of all the columns for each object of expense code.

Columns 1 through 99 (as needed) - enter the summary totals for each object of expense code to functions in the appropriate column from the LDSS-923B detail or the final AOTPS worksheets.

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.

### Total Lines

Equals the sum all object of expense code lines for each column. The totals for each sub-function should match the totals for each sub-function on the LDSS-923B detail or the final AOTPS worksheets. The total non-salary expenses must match the amount transferred from the RF-2A, LDSS-923.

T

**LDSS-923B Summary - Administrative**  
SCHEDULE OF PAYMENTS FOR EXPENSES OTHER THAN SALARIES FOR OTHER REIMBURSABLE PROGRAMS

OBJECT OF EXPENSE CODE	District											Month
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
TOTAL												
10												
10.1												
10.2 FF-OI												
10.3												
11												
12												
13												
14												
14.1												
15												
15.1												
16												
16.1												
16.2												
16.3												
16.4												
16.5												
16.6												
16.7												
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 1 of 2 (rev. 10/21)

LDSS-923B Summary - Program  
SCHEDULE OF PAYMENTS FOR EXPENSES OTHER THAN SALARIES FOR OTHER REIMBURSABLE PROGRAMS

OBJECT OF EXPENSE CODE	District												Month
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(12)
TOTAL	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(12)
10													
10.1													
10.2 FF-QI													
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 (Pg 2)													
Total Non-Salary Expenses (Pg 1 + Pg 2)													

## Claiming on the RF-2A, Schedule D

The RF-2A, Schedule D is completed and submitted each month to distribute and report all district administrative costs to direct district functions (F1 through F8, F10, F11, F16, F17, and F18). These administrative costs include salary and fringe benefits, non-salary, Welfare Management System (WMS), and central services costs.

Salary costs may be direct charged to a particular district 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 NYC, 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 RF-2A, 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 NYC Office of Management and Budget calculates the fringe benefit rate for the City's fiscal year. The projected yearly fringe benefit amount is apportioned on the monthly RF-2A, Schedule D throughout the year.

Non-salary costs, central services costs, and WMS operational costs are also distributed to functions on the RF-2A, Schedule D. Non-salary costs are allocated to functions based on the RF-2A, LDSS-923. Central services costs are distributed to direct district functions by the staff count percentages. City-wide central services costs are also computed by the NYC Office of Management and Budget. WMS operational costs (including WMS central services costs) are distributed to direct functions by percentages derived from the WMS statistical report entitled WINR0078 "Active and Single Issue Cases and Individuals" for NYC agencies or WST002 "Active Cases and Individuals" for all districts other than NYC.

Overhead costs appearing on the RF-2A, Schedule D are distributed to direct district functions based on percentages of staff counted in each direct function.

After costs are identified and distributed to direct functions on the RF-2A, Schedule D, the amounts are transferred to the program administration sub-schedules, RF-2A, Schedules D-1 through D-8, D-10, and D-18. The amounts allocated to the F11 and F17 functions on the RF-2A, Schedule D are transferred to the RF-8 and RF-17 claim packages respectively where their federal, state and local shares are calculated.

In general, the RF-2A, 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.

## **1. Salary and Fringe Benefit Expenditures**

### **Line 1 Salaries Assigned to Function**

Column T (Total) - equals the sum of columns 1 (Intake/Case Maintenance F1) through 17 (Overall Overhead F40).

Columns 1 (Intake/Case Maintenance F1) through 17 (Overall Overhead F40) - enter the monthly salary costs for each function in the pertinent function column from the Summary of Salary and Function Assignments. Please note that any salaries to be stepped down are not to be included in the figures entered on this line.

### **Line 2 Salaries Allocated by Step-Down Procedure**

Column T (Total) - equals the sum of columns 1 (Intake/Case Maintenance F1) through 17 (Overall Overhead F40).

Columns 1 (Intake/Case Maintenance F1) through 17 (Overall Overhead F40) - this line is to be used by only those districts that implement the step-down allocation procedures as described in [Chapter 2](#). These step-down allocation procedures require prior state approval.

### **Line 3 Total Salaries**

Equals the sum of lines 1 (Salaries Assigned to Function) and 2 (Salaries Allocated by Step-Down Procedure) for each column.

### **Fringe Benefit Percentage**

Column T (Total) - enter the calculated fringe benefit rate as described in [Chapter 4](#).

### **Line 4 Calculated Fringes**

Column T (Total) - equals the sum of columns 1 (Intake/Case Maintenance F1) through 17 (Overall Overhead F40).

Columns 1 (Intake/Case Maintenance F1) through 17 (Overall Overhead F40) - equals the result rounded to the nearest dollar of multiplying the Fringe Benefit Percentage, Column T (Total) by line 3 (Total Salaries) for each column.

### **Line 5 Total Salaries and Fringes**

Equals the sum of lines 3 (Total Salaries) and 4 (Calculated Fringes) for each column.

### **Line 6 No. Staff Assigned Directly to Function**

Column T (Total) - equals the sum of columns 1 (Intake/Case Maintenance F1) through 17 (Overall Overhead F40).

Columns 1 (Intake/Case Maintenance F1) through 17 (Overall Overhead F40) - enter in each column the number of staff assigned to the function rounded to the nearest hundredth from the monthly Summary of Salary and Function Assignments.

### **Line 7 No. Staff Allocated by Step-Down Procedures**

Column T (Total) - equals the sum of columns 1 (Intake/Case Maintenance F1) through 17 (Overall Overhead F40).

Columns 1 (Intake/Case Maintenance F1) through 17 (Overall Overhead F40) - 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**

Equals the sum of lines 6 (No. Staff Assigned Directly to Function) and 7 (No. Staff Allocated by Step-Down Procedures) for each column.

**Line 9 Distribution %, Overall Overhead**

Column T (Total) - equals the sum of columns 1 (Intake/Case Maintenance F1) through 16 (Non-Administration Local Program F30).

Columns 1 (Intake/Case Maintenance F1) and 4 (Employment Programs F3) through 16 (Non-Administration Local Program F30) - equals the result rounded to the nearest hundredth of a percent of dividing line 8 (Total Staff Assigned to Function) by the sum of line 8 (Total Staff Assigned to Function), columns 1 (Intake/Case Maintenance F1) through 16 (Non-Administration Local Program F30) for each column.

Column 3 (Services Administrative F2.A) - equals the result rounded to the nearest hundredth of a percent of dividing the sum of line 8 (Total Staff Assigned to Function), columns 2 (Services Program F2) and 3 (Services Administrative F2.A) by the sum of line 8 (Total Staff Assigned to Function), columns 1 (Intake/Case Maintenance F1) through 16 (Non-Administration Local Program F30).

**Line 10 Distribution % DSS Admin. Overhead**

Column T (Total) - equals the sum of columns 1 (Intake/Case Maintenance F1) through 14 (TANF Funded Services F18).

Columns 1 (Intake/Case Maintenance F1) and 4 (Employment Programs F3) through 14 (TANF Funded Services F18) - equals the result rounded to the nearest hundredth of a percent of dividing line 8 (Total Staff Assigned to Function) by the sum of line 8 (Total Staff Assigned to Function), columns 1 (Intake/Case Maintenance F1) through 14 (TANF Funded Services F18) for each column.

Column 3 (Services Administrative F2.A) - equals the result rounded to the nearest hundredth of a percent of dividing the sum of line 8 (Total Staff Assigned to Function), columns 2 (Services Program F2) and 3 (Services Administrative F2.A) by the sum of line 8 (Total Staff Assigned to Function), columns 1 (Intake/Case Maintenance F1) through 14 (TANF Funded Services F18).

**Line 11 Overall Overhead Distributed**

Columns 1 (Intake/Case Maintenance F1) and 3 (Services Administrative F2.A) through 16 (Non-Administration Local Program F30) - equals the result rounded to the nearest dollar of multiplying line 5 (Total Salaries and Fringes), column 17 (Overall Overhead F40) by line 9 (Distribution %, Overall Overhead) for each column.

**Line 12 Total DSS Administrative Overhead**

Column 15 (DSS Administrative Overhead F20) - equals the sum of lines 5 (Total Salaries and Fringes) and 11 (Overall Overhead Distributed) for this column.

**Line 13 DSS Administrative Overhead Distributed**

Columns 1 (Intake/Case Maintenance F1) and 3 (Services Administrative F2.A) through 14 (TANF Funded Services F18) - equals the result rounded to the nearest dollar of multiplying line 12 (Total DSS Administrative Overhead), column 15 (DSS Administrative Overhead F20) by line 10 (Distribution % DSS Admin. Overhead) for each column.

**Line 14 Grand Total Salaries and Fringes**

Columns T (Total) and 2 (Services Program F2) - equals the amount from line 5 (Total Salaries and Fringes) for each column.

Columns 1 (Intake/Case Maintenance F1) and 3 (Services Administrative F2.A) through 14 (TANF Funded Services F18) - equals the sum of lines 5 (Total Salaries and Fringes), 11 (Overall Overhead Distributed) and 13 (DSS Administrative Overhead Distributed) for each column.

Column 16 (Non-Administration Local Program F30) - equals the sum of lines 5 (Total Salaries and Fringes) and 11 (Overall Overhead Distributed) for this column.

## **2. Non-Salary Expenditure Distribution**

### **Line 15 Non-Salary Costs Assigned to Function**

Equals the total non-salary costs from the RF-2A, LDSS-923 Totals line for each column.

### **Line 16 Overall Overhead Distributed**

Columns 1 (Intake/Case Maintenance F1) and 3 (Services Administrative F2.A) through 16 (Non-Administration Local Program F30) - equals the result rounded to the nearest dollar of multiplying line 15 (Non-Salary Costs Assigned to Function), column 17 (Overall Overhead F40) by line 9 (Distribution %, Overall Overhead) for each column.

### **Line 17 Total DSS Administrative Non-Salary Overhead**

Column 15 (DSS Administrative Overhead F20) - equals the sum of lines 15 (Non-Salary Costs Assigned to Function) and 16 (Overall Overhead Distributed) for this column.

### **Line 18 DSS Administrative Overhead Distributed**

Columns 1 (Intake/Case Maintenance F1) and 3 (Services Administrative F2.A) through 14 (TANF Funded Services F18) - equals the result rounded to the nearest dollar of multiplying line 17 (Total DSS Administrative Non-Salary Overhead), column 15 (DSS Administrative Overhead F20) by line 10 (Distribution % DSS Admin. Overhead) for each column.

### **Line 19 Total Non-Salary Expense**

Columns T (Total) and 2 (Services Program F2) - equals the amount from line 15 (Non-Salary Costs Assigned to Function) for each column.

Columns 1 (Intake/Case Maintenance F1) and 3 (Services Administrative F2.A) through 14 (TANF Funded Services F18) - equals the sum of lines 15 (Non-Salary Costs Assigned to Function), 16 (Overall Overhead Distributed) and 18 (DSS Administrative Overhead Distributed) for each column.

Column 16 (Non-Administration Local Program F30) - equals the sum of lines 15 (Non-Salary Costs Assigned to Function) and 16 (Overall Overhead Distributed) for this column.

## **3. Total WMS Operational Costs**

### **Line 20 Total Salary & Non-Salary Exp.**

Column 12 (Welfare Management System F16) - equals the sum of lines 14 (Grand Total Salaries and Fringes) and 19 (Total Non-Salary Expense) for this column.

### **Line 21 WMS Distribution %'s**

Column T (Total) - equals the amount from the Grand Total column from the RF-2A, WMSN "WMS Worksheet New York City WINR0078 Recipient Information" (RF-2A, WMSN) line 15 (% Distribution) or the RF-2A, WMSU "WMS Worksheet Use of WST002 Recipient Information" (RF-2A, WMSU) line 20 (% Distribution).

Column 1 (Intake/Case Maintenance F1) - equals the sum of the Schedule D-1 columns from the RF-2A, WMSN line 15 (% Distribution) or the RF-2A, WMSU line 20 (% Distribution).

Column 3 (Services Administrative F2.A) - equals the amount from the Schedule D-2 column from the RF-2A, WMSN line 15 (% Distribution) or the RF-2A, WMSU line 20 (% Distribution).

Column 5 (Elig./Det./Auth./Payments F4) - equals the amount from the Schedule D-4 column from the RF-2A, WMSN line 15 (% Distribution) or the RF-2A, WMSU line 20 (% Distribution).

Column 8 (SNAP F7) - equals the amount from the Schedule D-7 column from the RF-2A, WMSN line 15 (% Distribution) or the RF-2A, WMSU line 20 (% Distribution).

Column 11 (HEAP F11) - equals the amount from the Schedule D column from the RF-2A, WMSN line 15 (% Distribution) or the RF-2A, WMSU line 20 (% Distribution).

#### Line 22 WMS Operational Cost Distributed

Columns 1 (Intake/Case Maintenance F1), 3 (Services Administrative F2.A), 5 (Elig./Det./Auth./Payments F4), 8 (SNAP F7) and 11 (HEAP F11) - equals the result rounded to the nearest dollar of multiplying line 20 (Total Salary & Non-Salary Exp.), column 12 (Welfare Management System F16) by line 21 (WMS Distribution %'s) for each column.

#### Line 23 Total Salary and Non-Salary Expense

Column T (Total) - equals the sum of columns 1 (Intake/Case Maintenance F1) through 11 (HEAP F11), 13 (Other Reimbursable Programs F17), 14 (TANF Funded Services F18) and 16 (Non-Administration Local Program F30).

Columns 1 (Intake/Case Maintenance F1), 3 (Services Administrative F2.A), 5 (Elig./Det./Auth./Payments F4), 8 (SNAP F7) and 11 (HEAP F11) - equals the sum of lines 14 (Grand Total Salaries and Fringes), 19 (Total Non-Salary Expense) and 22 (WMS Operational Cost Distributed) for each column.

Columns 2 (Services Program F2), 4 (Employment Programs F3), 6 (Policy Planning/Administration F5), 7 (Training F6), 9 (Child Support Activities/Title IV-D F8), 10 (Fraud and Abuse F10), 13 (Other Reimbursable Programs F17), 14 (TANF Funded Services F18) and 16 (Non-Administration Local Program F30) - equals the sum of lines 14 (Grand Total Salaries and Fringes) and 19 (Total Non-Salary Expense) for each column.

### **4. Central Services Costs**

#### Line 24 County-Wide Central Services Cost Distribution

Column 1 (Intake/Case Maintenance F1) - equals the sum of columns 15 (DSS Administrative Overhead F20) and 17 (Overall Overhead F40).

Column 15 (DSS Administrative Overhead F20) - if there are no amounts entered on line 25 (Overall Overhead Distributed), then equals the sum of line 26 (DSS Admin. Overhead Distributed), columns 1 (Intake/Case Maintenance F1) and 3 (Services Administrative F2.A) through 14 (TANF Funded Services F18), otherwise equals zero.

Column 17 (Overall Overhead F40) - if there are amounts entered on line 25 (Overall Overhead Distributed), then equals the sum of line 25 (Overall Overhead Distributed), columns 1 (Intake/Case Maintenance F1) and 3 (Services Administrative F2.A) through 15 (DSS Administrative Overhead F20), otherwise equals zero.

#### Line 25 Overall Overhead Distributed

Columns 1 (Intake/Case Maintenance F1), 3 (Services Administrative F2.A) through 14 (TANF Funded Services F18) and 16 (Non-Administration Local Program F30) - if there are function F40 staff included on line 8 (Total Staff Assigned to Function), column 17 (Overall Overhead F40), enter

the result rounded to the nearest dollar of multiplying the total central services costs to be claimed by line 9 (Distribution %, Overall Overhead) for each column, otherwise leave blank.

Column 15 (DSS Administrative Overhead F20) - if there are other amounts entered on this line, then equals the sum of line 26 (DSS Admin. Overhead Distributed), columns 1 (Intake/Case Maintenance F1) and 3 (Services Administrative F2.A) through 14 (TANF Funded Services F18), otherwise equals zero.

**Line 26 DSS Admin. Overhead Distributed**

Columns 1 (Intake/Case Maintenance F1) and 3 (Services Administrative F2.A) through 14 (TANF Funded Services F18) - if there are function F40 staff included on line 8 (Total Staff Assigned to Function), column 17 (Overall Overhead F40), enter the result rounded to the nearest dollar of multiplying the result of multiplying the total central services costs to be claimed by line 9 (Distribution %, Overall Overhead), column 15 (DSS Administrative Overhead F20) by line 10 (Distribution % DSS Admin. Overhead) for each column, otherwise enter the result rounded to the nearest dollar of multiplying the total central services costs to be claimed by line 10 (Distribution % DSS Admin. Overhead) for each column.

**Line 27 WMS Operational Central Services Costs**

Column 12 (Welfare management System F16) - equals the sum of lines 25 (Overall Overhead Distributed) and 26 (DSS Admin. Overhead Distributed) for this column.

**Line 28 WMS Central Services Costs Distributed**

Columns 1 (Intake/Case Maintenance F1), 3 (Services Administrative F2.A), 5 (Elig./Det./Auth./ Payments F4), 8 (SNAP F7) and 11 (HEAP F11) - equals the result rounded to the nearest dollar of multiplying line 27 (WMS Operational Central Services Costs), column 12 (Welfare management System F16) by line 21 (WMS Distribution %'s) for each column.

**Line 29 Total Central Services Costs Distributed**

Column T (Total) - equals the sum of columns 1 (Intake/Case Maintenance F1), 3 (Services Administrative F2.A) through 11 (HEAP F11), 13 (Other Reimbursable programs F17), 14 (TANF Funded Services F18) and 16 (Non-Administration Local Program F30).

Columns 1 (Intake/Case Maintenance F1), 3 (Services Administrative F2.A), 5 (Elig./Det./Auth./ Payments F4), 8 (SNAP F7) and 11 (HEAP F11) - equals the sum of lines 25 (Overall Overhead Distributed), 26 (DSS Admin. Overhead Distributed) and 28 (WMS Central Services Costs Distributed) for each column.

Columns 4 (Employment Programs F3), 6 (Policy Planning/Administration F5), 7 (Training F6), 9 (Child Support Activities/Title IV-D F8) Child Support Activities/Title IV-D F8), 10 (Fraud and Abuse F10), 13 (Other Reimbursable Programs F17) and 14 (TANF Funded Services) - equals the sum of lines 25 (Overall Overhead Distributed) and 26 (DSS Admin. Overhead Distributed) for each column.

Column 16 (Non-Administration Local Program F30) - equals the amount from line 25 (Overall Overhead Distributed) for this column.

**Footnote**

Expenditures for the Home Energy Assistance Program (HEAP) administration are reported directly on the RF-2A, Schedule D in a separate column for function F11.

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 in the footnote on the bottom of the RF-2A, Schedule D.

**Columns**

**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.

**Lines**

**Admin**

Identify the portions of the amount reported in column 11 (HEAP F11), line 23 (Total Salary and Non-Salary Expense) 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 (HEAP F11), line 23 (Total Salary and Non-Salary Expense) that apply to the current and prior HEAP claiming periods. Enter the amounts in the respective columns.

**Central Services**

Identify the portions of the amount reported in column 11 (HEAP F11), line 29 (Total Central Services Costs Distributed) 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 RF-2A, Schedule D, column 11 (HEAP F11), line 23 (Total Salary and Non-Salary Expense).

The total of the amounts reported on the line central services in both HEAP Current and HEAP Prior should equal the amount in the RF-2A, Schedule D, column 11 (HEAP F11), line 29 (Total Central Services Costs Distributed).

More detail on the HEAP function F11 is in [Chapter 29](#). After completion of the RF-2A, Schedule D, the federal share of HEAP is reported through the completion of the RF-8. Detail of the RF-8 is found in [Fiscal Reference Manual Volume 2](#), Chapter 3.

GENERAL SERVICES ADMINISTRATIVE PROGRAM F2	TOTAL F1	WELFARE MAINTENANCE PROGRAM F1	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2A	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2B	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2C	ALLOCATION OF GENERAL SERVICES ADMINISTRATION EXPENDITURES BY FUNCTION DISTRIBUTED ACROSS TO RELATED LOCATIONS						MONTH																								
							GENERAL SERVICES ADMINISTRATIVE PROGRAM F2D	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2E	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2F	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2G	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2H	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2I	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2J	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2K	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2L	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2M	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2N	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2O	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2P	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2Q	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2R	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2S	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2T	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2U	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2V	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2W	GENERAL SERVICES ADMINISTRATIVE PROGRAM F2X										
ADMINISTRATIVE EXPENDITURES, SUBJECT AND DISTRIBUTION							GENERAL SERVICES ADMINISTRATIVE PROGRAM F3	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3A	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3B	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3C	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3D	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3E	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3F	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3G	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3H	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3I	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3J	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3K	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3L	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3M	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3N	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3O	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3P	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3Q	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3R	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3S	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3T	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3U	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3V	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3W	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3X	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3Y	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3Z	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3AA	GENERAL SERVICES ADMINISTRATIVE PROGRAM F3AB		
1. SALARY AND BENEVOLENCE EXPENDITURES (Line 1, Column 1)	F06																																				
2. Salaries Account by Shift-Duty Procedure (Lines 1, 2, 3, 4, 5, 6, 7)																																					
3. Total Salaries (Line 1 + Line 2)																																					
4. Fringe Benefit Percentage (Line 3 X Fringe Benefit Percentage)																																					
5. Total Salaries and Fringe (Line 3 + Line 4)																																					
6. No. Staff Assigned Directly to Function																																					
7. No. Staff Assigned to Shift-Duty Procedure (Line 6 X Shift-Duty Function)																																					
8. Overall Distribution (Line 5 / Line 7)																																					
9. Distribution % Overall (Overall Line 8 Sum of Col. 1 to Col. 30) (Line 8 / Col. 1 to Col. 30)																																					
10. Overall % (Overall Line 8 / Col. 1 to Col. 30) (Line 8 / Col. 1 to Col. 30)																																					
11. Overall Overall Distribution (Line 8, Column 1 to Line 11, Column 30)																																					
12. Total WMS Operational Costs (Line 5, Column 1 to Line 11, Column 15)																																					
13. WMS Administrative Overhead Distributed (Line 5, Column 1 to Line 11, Column 15)																																					
14. Overall Total Salaries and Fringe (Line 5 + Line 11)																																					
15. Non-Salary Expenditure Distribution (Line 5, Column 1 to Line 11, Column 30)																																					
16. Overall Overall Distribution (Line 15, Column 1 to Line 15, Column 30)																																					
17. Total WMS Administrative Non-Salary Overhead (Line 15, Column 1 to Line 15, Column 30)																																					
18. WMS Administrative Overhead Distributed (Line 17, Column 1 to Line 17, Column 30)																																					
19. Total WMS Administrative Overhead (Line 17, Column 1 to Line 17, Column 30)																																					
20. Total WMS Administrative Overhead (Line 17, Column 1 to Line 17, Column 30)																																					
21. WMS Distribution %																																					
22. WMS Operational Cost Distributed																																					
23. WMS Administrative Non-Salary Expense (Line 14, Column 1 to Line 14, Column 30)																																					
24. Overall WMS Administrative Non-Salary Expense (Line 14, Column 1 to Line 14, Column 30)																																					
25. WMS Administrative Non-Salary Expense (Line 14, Column 1 to Line 14, Column 30)																																					
26. Overall WMS Administrative Non-Salary Expense (Line 14, Column 1 to Line 14, Column 30)																																					
27. WMS Administrative Non-Salary Expense (Line 14, Column 1 to Line 14, Column 30)																																					
28. WMS Administrative Non-Salary Expense (Line 14, Column 1 to Line 14, Column 30)																																					
29. Total WMS Administrative Non-Salary Expense (Line 25 + Line 26 + Line 27 + Line 28)																																					
30. Overall WMS Administrative Non-Salary Expense (Line 25 + Line 26 + Line 27 + Line 28)																																					
31. Overall WMS Administrative Non-Salary Expense (Line 25 + Line 26 + Line 27 + Line 28)																																					

FOOTNOTE
HEAP Column
HEAP Prop
Admin
Program
Central Services

## Chapter 8: Intake/Case Maintenance (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 RF-2A, Schedule D-1 .....	8-5
Instructions for the RF-2A, Schedule D-1 .....	8-7

## Introduction

This chapter details the activities included in the F1 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. The distribution base used for this function is the Intake/Case Maintenance (I/CM) Random Moment Study (RMS).

## Description of the F1 Function

The F1 function includes all administrative activities related to providing Public Assistance (PA). There are six PA programs:

- Family Assistance (FA),
- Safety Net-Maintenance of Effort (SN-MOE),
- Emergency Assistance to Families (EAF),
- Emergency Assistance to Adults (EAA),
- Safety Net Assistance (SN), and
- Non Public Assistance (NPA).

The Flexible Fund for Family Services (FFFS) was enacted in the State Fiscal Year (SFY) 2005-2006 Budget. FFFS provides social services districts (districts) with the flexibility to manage federal Temporary Assistance for Needy Families (TANF) funds that are available for the following services:

- FA (TANF funded),
- EAF, and
- local administration overhead costs allocated to TANF.

Districts must file a plan with New York State (NYS) detailing how much of their FFFS allocation they want to assign to these programs therefore the level of federal reimbursement they will assign to these programs.

The PA 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 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 SN program once the eligibility of the case has been determined.

### SN-MOE

Is a subcategory of the state SN program. This subcategory of the SN 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 PA 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 FA must go to SN.



For families moving to SN, a determination must be made as to whether or not they will receive non-cash or cash SN. Most families will receive non-cash SN-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 SN (case type 16) instead of Non-Cash SN (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 Supplemental Nutrition Assistance Program (SNAP).

#### 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 PA benefits.

#### EAA

Is a NYS program designed to assist aged, blind, and disabled SSI recipients in emergency situations.

#### SN

Is the state sponsored general assistance program. Generally, the program provides PA 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 FA program may be placed in the SN program because of substance abuse problems. Such clients under the SN program may be eligible for federal funding, and the related administrative costs would be claimed under FA. People may qualify for SN by meeting certain income and categorical requirements. The SN 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 NPA clients. The institutional care settings are public homes and adult shelters.

#### Child Care

Is the category of administrative costs related to PA workers authorizing child care for PA recipients.

I/CM activities include all direct eligibility worker transactions for determining and re-determining eligibility and helping PA applicants/recipients to become self-sufficient. The eligibility determination process includes new client certification activities, re-certification activities, undercare changes, and other activities affecting PA 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 PA,
- resource investigations not included in the F10 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 SNAP cases,
- eligibility determination for social services only clients, and
- all accounting and payment activities for the MA, SNAP, 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 I/CM 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 PA,
- case workers performing PA 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 I/CM units, may also be coded F1:

- accounting (e.g., processing FA or SN 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,
- WMS costs allocated to the F1 function areas according to results of the WMS worksheet (as explained in [Chapter 17](#)),
- district overhead costs allocated to the F1 function from F20 District Administrative Overhead function,
- overall overhead costs allocated to the F1 function from the F40 function, and
- central services costs allocated to the F1 function.

## Claiming of F1 Costs on the RF-2A, Schedule D-1

The RF-2A, LDSS-2347A “Schedule D-1 Claiming of Intake/Case Maintenance Expenditures” (RF-2A, Schedule D-1) distributes total I/CM costs and related central services costs to appropriate PA 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 based on the [Direct Charged F1 Amounts](#) subsection.

### Allocations by I/CM RMS

The remaining unidentified I/CM costs are distributed to the six PA 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 SN costs from the F1 function to the F4 and F7 functions

Amounts identified by the I/CM RMS process for MA and SNAP beneficial costs are transferred from the F1 function to the F4 and F7 functions.

### Transfer of child care costs from the F1 function to the F2 function

Amounts identified by the I/CM RMS process for child care costs are transferred from the F1 function to the F2 program.

## Direct Charged F1 Amounts

A district may identify certain F1 amounts to a specific PA category and direct charge them. Prior approval from the Office of Temporary and Disability Assistance’s (OTDA) Bureau of Financial Services (BFS) must be requested before amounts are direct charged. The only exceptions are:

- WMS costs,
- New York City (NYC) HIV/AIDS Services Administration (HASA) carfare program SN costs, and

- consultative medical and psychological examination and/or intelligence assessment costs provided by medical providers under contract with OTDA and used to assist in determining the employability status for temporary assistance clients along with related client transportation costs. Additional information on consultative medical and psychological examinations and/or intelligence assessments can be found in Local Commissioner Memorandum [18-LCM-01](#).

## Intake/Case Maintenance Random Moment Study

The 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. I/CM-RMS is conducted for PA programs only for all districts other than NYC. The NYC I/CM-RMS produces percentages for the PA 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 PA eligibility there are I/CM activities which are shared with (i.e. beneficial to) PA, MA, and SNAP 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 PA categories (FA, SN-MOE, EAF, EAA, SN, 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 SNAP programs. There is also a set of beneficial percentages to distribute administrative costs shared by the SN program with the MA and SNAP 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 RF-2A, LDSS-2347 "Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program" (RF-2A, Schedule D) to the RF-2A, Schedule D-1. The RF-2A, 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 RF-2A, Schedule D-1, Section 1, are deducted from total F1 costs and the net results are distributed to the six PA 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 SNAP beneficial percentages. The net results allocated to the SN program are multiplied by the MA and SNAP beneficial percentages. The results are noted on the RF-2A, Schedule D-1 for transfer to other schedules. MA beneficial amounts are transferred to the RF-2A, LDSS-2347-B2 "Schedule D-4 Calculation for MA Eligibility Determination Authorization Payment Cost Shares" (RF-2A, Schedule D-4). SNAP beneficial amounts are transferred to the RF-2A, LDSS-2347-E "Schedule D-7 Distribution of SNAP Expenditures to Activities" (RF-2A, Schedule D-7). The net results allocated to the Child Care program are transferred to the RF-2A, LDSS-2347-B "Schedule D-2 Allocation For Claiming General Services Administration Expenditures" (RF-2A, Schedule D-2).

The remaining F1 I/CM costs allocated by I/CM RMS percentages are added to F1 amounts directly identified to PA categories. Cost shares are determined from this result on the RF-2A, Schedule D-1. Under FFFS, the district assigns the level of federal reimbursement for these categories.

Total central services costs allocated to the F1 function are reported on the RF-2A, 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 central services costs. State participation is unavailable for central services costs.

## Instructions for the RF-2A, Schedule D-1

The RF-2A, Schedule D-1 is completed and submitted monthly. Sections 1 and 2 are completed by the district. Section 3 information is provided by BFS through ACS.

### Section 1: Calculation of Federal, State and Local Shares

#### Line 1 Total I/CM Costs

Column 1 (Total) - equals line 23 (Total Salary and Non-Salary Expense), column 1 (Intake/Case Maintenance F1) from the RF-2A, Schedule D.

#### Line 2 Directly Identifiable I/CM Expenditures

Column 1 (Total) - equals the sum of columns 2 (Family Assistance) through 7 (NPA).

Columns 2 (Family Assistance) through 7 (NPA) - enter the costs that can be direct identified to each column. Prior approval may be needed based on the [Direct Charged F1 Amounts](#) subsection. Any directly identified amounts for child care should be charged on the RF-2A, Schedule D-2 in the first instance after receiving prior approval.

Enter the result rounded to the nearest dollar of multiplying the WMS costs identified on the RF2A, Schedule D, line 22 (WMS Operational Cost Distributed), column 1 (Intake/Case Maintenance F1) by the result of dividing the total recipients for each category by the sum of all the total recipients for the Schedule D-1 columns on the RF-2A, WMSN "WMS Worksheet New York City WINR0078 Recipient Information" (RF-2A, WMSN) line 14 (Total Recipients by Category) or the RF-2A, WMSU "WMS Worksheet Use of WST002 Recipient Information" (RF-2A, WMSU) line 19 (Total Recipients by Category). See [Chapter 17](#) for more information on the RF-2A, WMSN and RF-2A, WMSU.

#### Line 3 Net I/CM Expenditures to be allocated

Column 1 (Total) - equals the result of subtracting line 2 (Directly Identifiable I/CM Expenditures) from line 1 (Total I/CM Costs) for this column.

**Line 4 RMS Allocation Percentages**

Column 1 (Total) - equals the sum of columns 2 (Family Assistance) through 8 (Child Care).

Columns 2 (Family Assistance) through 8 (Child Care) - ACS enters the I/CM RMS percentages identified by BFS for each column.

**Line 5 Total Costs Allocated by RMS percentages**

Column 1 (Total) - equals line 3 (Net I/CM Expenditures to be allocated), column 1 (Total).

Columns 2 (Family Assistance) through 8 (Child Care) - equals the result rounded to the nearest dollar of multiplying line 3 (Net I/CM Expenditures to be Allocated), column 1 (Total) by line 4 (RMS Allocation Percentages) for each column. If the sum of these columns does not equal column 1 (Total), the largest value is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

**Line 6 Less: SNAP Activities**

Column 1 (Total) - equals the sum of columns 2 (Family Assistance), 3 (Safety Net MOE) and 6 (Safety Net Assistance).

Columns 2 (Family Assistance) and 3 (Safety Net MOE) - equals the result rounded to the nearest dollar of multiplying the FA/SN-MOE SNAP beneficial percentage in Section 3 by line 5 (Total Costs Allocated by RMS percentages) for each column. The sum of both of these columns is transferred to the RF-2A, Schedule D-7, Section 1, line 7 (Costs from Sch. D-1 TANF), column 1 (Total).

Column 6 (Safety Net Assistance) - equals the result rounded to the nearest dollar of multiplying the SN SNAP beneficial percentage in Section 3 by line 5 (Total Costs Allocated by RMS percentages) of this column. This amount is transferred to the RF-2A, Schedule D-7, Section 1, line 6 (Costs from Sch. D-1 Non-TANF), column 1 (Total).

**Line 7 Less: Medicaid Activities**

Column 1 (Total) - equals the result of adding together columns 2 (Family Assistance), 3 (Safety Net MOE) and 6 (Safety Net Assistance).

Columns 2 (Family Assistance) and 3 (Safety Net MOE) - equals the result rounded to the nearest dollar of multiplying the FA/SN-MOE MA beneficial percentage in Section 3 by line 5 (Total Costs Allocated by RMS percentages) for each column. The sum of both of these columns is transferred to the RF-2A, Schedule D-4, Section I, line 5 (TANF Beneficial Costs from Schedule D-1), column 2 (Title XIX MA Eligibility).

Column 6 (Safety Net Assistance) - equals the result rounded to the nearest dollar of multiplying the SN MA beneficial percentage in Section 3 by line 5 (Total Costs Allocated by RMS percentages), column 6 (Safety Net Assistance). This amount is transferred to the RF-2A, Schedule D-4, Section III, line 1 (Total Costs), column 1 (SN Beneficial Costs).

**Line 8 Net Amount Allocated**

Columns 1 (Total), 2 (Family Assistance), 3 (Safety Net MOE) and 6 (Safety Net Assistance) - equals the result of subtracting the sum of lines 6 (Less: SNAP Activities) and 7 (Less: Medicaid Activities) from line 5 (Total Costs Allocated by RMS percentages) for each column.

Columns 4 (EAF), 5 (EAA), 7 (NPA) and 8 (Child Care) - equals line 5 (Total Costs Allocated by RMS percentages) for each column. The amount in column 8 (Child Care) is transferred to the RF-2A, Schedule D-2, Section 1A, line 6 (Child Care Block Grant), column 2 (Identified Costs).

**Line 9 Amount Subject to Reimbursement**

Column 1 (Total) - equals the result of subtracting line 8 (Net Amount Allocated), column 8 (Child Care) from the sum of lines 2 (Directly Identifiable I/CM Expenditures) and 8 (Net Amount Allocated) for this column.

Columns 2 (Family Assistance) through 7 (NPA) - equals the sum of lines 2 (Directly Identifiable I/CM Expenditures) and 8 (Net Amount Allocated) for each column.

**Line 10 Federal Share**

Column 1 (Total) - equals the sum of columns 2 (Family Assistance) and 4 (EAF).

Columns 2 (Family Assistance) and 4 (EAF) - enter the total federal shares to be assigned to FFFS. It is suggested to enter the full amount, but this is a block grant, so any excess revenue recorded above the district allocation must be written off. ACS enters the result rounded to nearest dollar of multiplying 50% by line 9 (Amount Subject to Reimbursement) for each column if left blank.

**Line 11 Balance**

Columns 1 (Total), 2 (Family Assistance) and 4 (EAF) - equals the result of subtracting line 10 (Federal Share) from line 9 (Amount Subject to Reimbursement) for each column.

Columns 3 (Safety Net MOE), 5 (EAA), 6 (Safety Net Assistance) and 7 (NPA) - equals line 9 (Amount Subject to Reimbursement) for each column.

**Line 12 State Share**

Column 1 (Total) - equals the sum of columns 2 (Family Assistance) through 7 (NPA).

Columns 2 (Family Assistance) through 7 (NPA) - leave blank as there is no state share.

**Line 13 Local Share**

Columns 1 (Total) through 7 (NPA) - equals the result of subtracting line 12 (State Share) from line 11 (Balance) for each column.

**Section 2: Calculation of Federal Share of Central Services I/CM Expenditures**

**Line 1 Total Central Services Costs**

Column 1 (Total) - equals line 29 (Total Central Services Costs Distributed), column 1 (Intake/Case Maintenance F1) from the RF-2A, Schedule D.

**Line 2 Directly Identifiable I/CM Central Services Costs**

Column 1 (Total) - equals the sum of columns 2 (Family Assistance) through 7 (NPA).

Columns 2 (Family Assistance) through 7 (NPA) - enter the result rounded to the nearest dollar of multiplying the WMS costs identified on the RF2A, Schedule D, line 28 (WMS Central Services Costs Distributed), column 1 (Intake/Case Maintenance F1) by the percentages calculated in Section 1, line 2 (Directly Identifiable I/CM Expenditures to be Allocated) for each column. Any other directly identified central services amounts reported on this line require prior approval from BFS.

**Line 3 Net Central Services Costs**

Column 1 (Total) - equals the result of subtracting line 2 (Directly Identifiable I/CM Central Services Costs) from line 1 (Total Central Services Costs) for this column.

**Line 4 RMS Allocation Percentages**

Columns 1 (Total) through 8 (Child Care) - equals Section 1, line 4 (RMS Allocation Percentages) for each column.

**Line 5 Central Services Costs Distributed**

Column 1 (Total) - equals line 3 (Net Central Services Costs), column 1 (Total).

Columns 2 (Family Assistance) through 8 (Child Care) - equals the result rounded to the nearest dollar of multiplying line 3 (Net Central Services Costs), column 1 (Total) by line 4 (RMS Allocation Percentages) for each column. If the sum of these columns does not equal column 1 (Total), the largest value is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

**Line 6 Less: SNAP Activities**

Column 1 (Total) - equals the sum of columns 2 (Family Assistance), 3 (Safety Net MOE) and 6 (Safety Net Assistance).

Columns 2 (Family Assistance) and 3 (Safety Net MOE) - equals the result rounded to the nearest dollar of multiplying the FA/SN-MOE SNAP beneficial percentage in Section 3 by line 5 (Central Services Costs Distributed) for each column. The sum of both of these columns is transferred to the RF-2A, Schedule D-7, Section 2, line 5 (Costs from Sch. D-1 TANF), column 1 (Total).

Column 6 (Safety Net Assistance) - equals the result rounded to the nearest dollar of multiplying the SN SNAP beneficial percentage in Section 3 by line 5 (Central Services Costs Distributed) of this column. This amount is transferred to the RF-2A, Schedule D-7, Section 2, line 4 (Costs from Sch. D-1 Non-TANF), column 1 (Total).

**Line 7 Less: Medicaid Activities**

Column 1 (Total) - equals the result of adding together columns 2 (Family Assistance), 3 (Safety Net MOE) and 6 (Safety Net Assistance).

Columns 2 (Family Assistance) and 3 (Safety Net MOE) - equals the result rounded to the nearest dollar of multiplying the FA/SN-MOE MA beneficial percentage in Section 3 by line 5 (Central Services Costs Distributed) for each column. The sum of both of these columns is transferred to the RF-2A, Schedule D-4, Section II, line 5 (TANF Beneficial Costs from Schedule D-1), column 2 (Title XIX MA Eligibility).

Column 6 (Safety Net Assistance) - equals the result rounded to the nearest dollar of multiplying the SN MA beneficial percentage in Section 3 by line 5 (Central Services Costs Distributed), column 6 (Safety Net Assistance). This amount is transferred to the RF-2A, Schedule D-4, Section III, line 2 (Central Services Costs), column 1 (SN Beneficial Costs).

**Line 8 Net Central Services Amount**

Columns 1 (Total), 2 (Family Assistance), 3 (Safety Net MOE) and 6 (Safety Net Assistance) - equals the result of subtracting the sum of lines 6 (Less: SNAP Activities) and 7 (Less: Medicaid Activities) from line 5 (Central Services Costs Distributed) for each column.

Columns 4 (EAF), 5 (EAA), 7 (NPA) and 8 (Child Care) - equals line 5 (Central Services Costs Distributed) for each column. The amount in column 8 (Child Care) is transferred to the RF-2A, Schedule D-2, Section 2, line 4 (Child Care Block Grant), column 2 (Identified Costs).

**Line 9 Amount Subject to Reimbursement**

Column 1 (Total) - equals the result of subtracting line 8 (Net Central Services Amount), column 8 (Child Care) from the sum of lines 2 (Directly Identifiable I/CM Central Services Costs) and 8 (Net Central Services Amount) for this column.

Columns 2 (Family Assistance) through 7 (NPA) - equals the sum of lines 2 (Directly Identifiable I/CM Central Services Costs) and 8 (Net Central Services Amount) for each column.



#### Line 10 Federal Share

Column 1 (Total) - equals the sum of columns 2 (Family Assistance) and 4 (EAF).

Columns 2 (Family Assistance) and 4 (EAF) - enter the total federal shares to be assigned to FFFS. It is suggested to enter the full amount, but this is a block grant, so any excess revenue recorded above the district allocation must be written off. ACS enters the result rounded to nearest dollar of multiplying 50% by line 9 (Amount Subject to Reimbursement) for each column if left blank.

#### Line 11 Local Share

Columns 1 (Total), 2 (Family Assistance) and 4 (EAF) - equals the result of subtracting line 10 (Federal Share) from line 9 (Amount Subject to Reimbursement) for each column.

Columns 3 (Safety Net MOE), 5 (EAA), 6 (Safety Net Assistance) and 7 (NPA) - equals line 9 (Amount Subject to Reimbursement) for each column.

### Section 3: Beneficial Percentages

ACS enters the quarterly FA beneficial percentages and the SN beneficial percentages for SNAP and MA activities identified by BFS from the I/CM RMS.

### Section 4: Case Management Dollar 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. BFS through 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; and
- discussing and evaluating:
  - ◆ education and work histories,
  - ◆ work goals and achievements,
  - ◆ training received and needed,
  - ◆ household situation,
  - ◆ 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 I/CM 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 - equals the sum of lines 5 (Total Salaries and Fringes) and 15 (Non-Salary Costs Assigned to Function) from the RF-2A, Schedule D, column 1 (Intake/Case Maintenance F1).

Column 2 - equals line 23 (Total Salary and Non-Salary Expense), column 1 (Intake/Case Maintenance F1) from the RF-2A, Schedule D.

Column 3 - equals the result rounded to the nearest hundredth of a percent of dividing column 1 by column 2.

Column 4 - equals the sum of columns 2 (Family Assistance), 3 (Safety Net MOE) and 4 (EAF) from Section 1, line 8 (Net Amount Allocated).

Column 5 - equals the result rounded to the nearest dollar of multiplying column 4 by column 3.

Column 6 - ACS enters the I/CM RMS case management percentage identified by BFS.

Column 7 - equals the result rounded to the nearest dollar of multiplying column 5 by column 6.

SCHEDULE D-1 CLAIMING OF INTAKE/CASE MAINTENANCE (ICM) EXPENDITURES									
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)	MONTH	CHILD CARE (8)
1. Total I/CM Costs									
2. Directly identifiable I/CM Expenditures									
3. Net I/CM Expenditures to be allocated									
4. RMS Allocation Percentages									
5. Total Costs Allocated by RMS Percentages									
6. Less: SNAP Activities									
7. Less: Medicaid Activities									
8. Net Amount Allocated (Line 5 less Lines 6 & 7)									
9. Amount Subject to Reimbursement									
10. Federal Share									
11. Balance									
12. State Share									
13. Local Share									

LDSS-247A (REV. 10/15) REVERSE									
SCHEDULE D-1 CLAIMING OF INTAKE/CASE MAINTENANCE (ICM) EXPENDITURES									
Section 2: Calculation of Federal Share of Central Services ICM 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 Central Services Costs									
2. Directly Identifiable ICM Central Services Costs									
3. Net Central Services Costs									
4. RMS Allocation Percentages									
5. Central Services Costs Distributed									
6. Less: SNAP Activities									
7. Less: Medicaid Activities									
8. Net Central Services Amount									
9. Amount Subject to Reimbursement									
10. Federal Share									
11. Local Share									
Section 3: Beneficial Percentages									
	FA/SN-MOE		Safety Net						
SNAP									
MA									
Section 4: Case Management Dollar Amount (Memo Entry Only)									
ITEM	1	2	3	4	5	6	7		
CASE MANAGEMENT AMOUNT									

# 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 .....	9-10
Claiming of F2 Costs on the RF-2A, Schedule D-2 .....	9-10
Instructions for the RF-2A, Schedule D-2.....	9-15

## Introduction

This chapter describes the General Services (F2) 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 RF-2A, LDSS-2347-B “Schedule D-2, Allocation for Claiming General Services Administration Expenditures” (RF-2A, Schedule D-2).

## Description of the F2 Function

The F2 function represents a major and complex function within the social services district (district). 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 Non-Administration/Local Programs (F30) 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 New York State (NYS) Office of Children and Family Service’s (OCFS) Child Welfare Eligibility Manual.

Services categories reported on the RF-2A, Schedule D-2 for reimbursement include the following:

### Emergency Assistance to Families (EAF) Child Preventive

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

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

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

Administrative activities associated with providing services to individuals or families who are receiving or are eligible to receive assistance under this program that are not related to the child preventive, protective or foster care programs.

### Child Care Block Grant (CCBG), also known as the Child Care Development Fund

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 CCBG includes child care assistance provided to the following families with income up to 200% 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 district identifies in its consolidated services plan as eligible for childcare assistance in accordance with criteria established by OCFS.

#### Title IV-E Family First Prevention

A child that is identified in an active prevention plan as being at imminent risk of entering foster care, (without regard to whether the child would be eligible for Title IV-E foster care, adoption assistance or kinship guardianship assistance), with prevention services documented in the prevention plan. The prevention plan must:

- ◆ identify the foster care prevention strategy for the child so that the child may remain safely at home, live temporarily with a kin caregiver until reunification can be safely achieved, or live permanently with a kin caregiver as long as the Title IV-E prevention services that are necessary to prevent the entry of the child into foster care are provided, and
- ◆ list the services to be provided to, or on behalf of, the child to ensure the success of that prevention strategy.

Non-child specific agency administrative costs will also be captured in this service category. Activities constituting agency management administrative costs:

- ◆ program policy development,
- ◆ implementation and monitoring in compliance with Section 471(e) of the Act,
- ◆ conducting a well-designed and rigorous evaluation for prevention services practices in accordance with Section 471(e)(5)(C)(i) of the Act,
- ◆ completing and reporting data on child outcomes in accordance with Section 471(e)(4)(E) of the Act, and
- ◆ Operational support activities centralized in the grantee department or in some other agency such as procurement; payroll; personnel functions; management, maintenance and operation of space and property; data processing and computer services; accounting; budgeting; and auditing.

#### Title IV-E Candidacy

A pre-placement traditional candidate is a child at imminent risk of removal from the home, for whom OCFS is either pursuing the child's removal from the home to a foster care setting or making reasonable efforts to prevent such removal to a foster care setting. This is documented by:

- ◆ a defined case plan which clearly indicates that, absent effective preventive services, foster care is the planned arrangement for the child,

- ◆ an eligibility determination form which has been completed to establish the child's eligibility under Title IV-E, or
- ◆ evidence of court proceedings in relation to the removal of the child from the home in the form of a petition to the court, a court order, or a transcript of the court's proceedings.

#### 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

Administrative activity incurred in providing adoption assistance to children determined to be eligible for Title IV-E Adoption Assistance.

#### 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 districts 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 12 (Foster Care Non-IV-E), Column 2 (Identified Costs) on the RF-2A, Schedule D-2, Section 1A.

#### Adoption Non-IV-E

Administrative costs incurred on behalf of individuals who are receiving adoption subsidy, but are not eligible for federal funds under Title IV-E.

#### 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 NYS' 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 Family First Prevention, Title IV-E Candidacy, 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 RF-2A, 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.

#### Raise the Age (RTA)

Administrative expenditures that are included in an eligible locality's NYS Division of the Budget (DOB) approved Comprehensive Fiscal Plan for RTA and that would not have occurred absent the provisions of Part WWW of Chapter 59 of the Laws of 2017 that changed the age of juvenile jurisdiction.

#### 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 RF-2A, Schedule D-2. These costs are then separately reported on the appropriate RF-6, LDSS-3510 "RF-6A Federal Reimbursement for Refugees or Cuban/Haitian Administrative Costs" (RF-6, RF-6A) for claiming purposes by using the respective percentages. The indirect version of the RF-6, RF-6A would be used to report these costs. Please refer to [Chapter 25](#) for more details on claiming procedures.

### Non-Reimbursable (NR) 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 NYS has been allocated to the 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. NYS has been eligible for and receiving an allocation of funds under Subpart 1 for some time. These funds have been passed through to the districts. During 2004, NYS 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.

NYS receives federal funding under Title IV-B Subpart 1. These federal funds are used by NYS 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 NYS or the 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 the F2 function 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 (CSE) activities,
  - administrative staff who supervise the above staff, and
  - Qualified Individuals (QI) who are responsible for assessing a child to determine the appropriateness of a placement in a Qualified Residential Treatment Program (QTRP). Only the portion of work performed on activities that fall outside the licensed health care practitioner’s scope of practice, and can be considered case planning, are assigned to the F2 Function. This is determined by completing a time study as is discussed in [Chapter 4](#).

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 F2 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 (such as those expenditures incurred from an approved cooperative agreement; Refer to [Chapter 5](#) for more detail),
- district overhead costs allocated to the F2 function from the District Administrative Overhead (F20) function,
- overall overhead costs allocated to the F2 function from the Overall Overhead (F40) function,
- central services costs allocated to the F2 function,
- costs associated with the preparation and participation in adjudicatory and judicial hearings, per state regulation for the NYS Child Care Block Grant, and
- QI contract costs for Child Welfare Administrative activities. The non-clinical activities or non-assessment costs must be assigned object of expense code 10.2 FF-QI. For additional information on QI funding please refer to [21-OCFS-ADM-23](#).
- Family First Prevention Services Act (FFPSA)-related activities are performed by staff who participate in the SRMS or who are allocated according to the SRMS results. These staff costs are reported through the F2 function and are allocated accordingly on the claiming schedule.

## Claiming of F2 Costs on the RF-2A, Schedule D-2

### Direct Charged Expenditures

Districts may direct charge in column 2 (Identified Costs) certain expenditures without prior written approval from the OCFS Bureau of Financial Operations. Requests to direct charge costs not included in the list below must be submitted as instructed on [page 15](#):

- Child Care Block Grant costs identified through the Intake/Case Maintenance Random Moment Study and transferred from the RF-2A, LDSS-2347A "Schedule D-1 Claiming of Intake/Case Maintenance Expenditures" (RF-2A, 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 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 districts should promptly inform OCFS of all finalized adoptions.
- If a 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 code 19, in the F2 function of the RF-2A, LDSS-923 "Cost Allocation Schedule of Payments Administrative Expenses Other Than Salaries" (RF-2A, LDSS-923). The credit amounts should be directly identified to the RF-2A, Schedule D-2, Section 1A, line 16 (Title XX/Title IV-B Services), column 2 (Identified Costs). For Adult Protective cases, the credit amounts should also be reported in Section 3, Part A, line 5 (Title XX Adult Protective) of the RF-2A, 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 RF-2A, Schedule D-2, Section 1A, line 16 (Title XX/Title IV-B Services), column 2 (Identified Costs). 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 RF-2A, 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 RF-2A, 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.
- 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 (Identified Costs). The method for distributing costs between FP and FNP categories is described in the Reserved Accommodations section.
- Administrative Directive [11-OCFS-ADM-01](#) notified districts 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 12 (Foster Care Non-IV-E), Column 2 (Identified Costs) on the RF-2A, Schedule D-2.
- Expenses for employees who work full time conducting CSE activities should be direct charged to the Foster Care Non-IV-E line in column 2 (Identified Costs). 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 CSE 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% of the rate of payment when a child is in the home,
  - ◆ The total number of reserved accommodations does not exceed 5% 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 Foster Care Non-IV-E (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 RF-2A, Schedule D-2, Section 1, line 9 (Title IV-E Foster Care), column 4 (RMS Percentages) and the Non-Title IV-E Foster Care percentage (noted on RF-2A, Schedule D-2, Section 1, line 12 (Foster Care Non-IV-E), column 4 (RMS Percentages)) 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%
Foster Care Non-IV-E (line 12 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	$31.36\% \div 32.44\%$	= 96.67%
Non-Title IV-E Foster Care	$1.08\% \div 32.44\%$	= 3.33%
Total Foster Care Administration of SRMS %’s		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 (Total General Services), column 2 (Identified Costs). The results would be carried to line 9 (Title IV-E Foster Care), column 2 (Identified Costs), and line 12 (Foster Care Non-IV-E), column 2 (Identified Costs) respectively.
- RTA administrative expenditures that are included in an eligible locality’s NYS DOB approved Comprehensive Fiscal Plan for RTA and that would not have occurred absent the provisions of Part WWW of Chapter 59 of the Laws of 2017 that changed the age of juvenile jurisdiction. QI



child welfare activities costs for RTA eligible youth will be direct charged to line 18 (Raise the Age) of the RF-2A, Schedule D-2, Section 1.

- Any staff that are 100% dedicated to FFPSA functions can be direct charged to the RF-2A, Schedule D-2, Section 1A, line 7 (Title IV-E Family First Prevention) and Section 2, line 5 (Title IV-E Family First Prevention). Districts must also submit a job description as well as a quarterly certification of the allowability of that role to claim those costs.

## 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 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 RF-2A, Schedule D-2, Sections 1A, 1B, 2 and 3 (Section 1C does not use SRMS percentages).

The RF-2A, Schedule D-2, Section 1A 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 RF-2A, LDSS-2347-B2 "Schedule D-4 Calculation for Medical Assistance Eligibility Determination Authorization/Payments Cost Shares" (RF-2A, Schedule D-4). Amounts allocated to the Unaccompanied Minors category are reported on the indirect version of the RF-6, RF-6A. Remaining F2 coded amounts are allocated to the RF-2A, Schedule D-2 sub-categories. Federal, state and local reimbursement is then calculated in this section.

Section 1B of the RF-2A, 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 5% federal limit.

Section 1C of the RF-2A, 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% federal limit for TANF funds.

Section 2 of the RF-2A, Schedule D-2 allocates General Services central services amounts to services categories in a manner similar to the allocation procedures appearing in Section 1A. Only federal and local shares are calculated in this section since there is no state participation in central services costs.

Section 3 of the RF-2A, Schedule D-2 displays certain components of the costs reported in Sections 1A and 2. The detail in this section is needed for federal and state reporting purposes.

## Flexible Fund for Family Services

Flexible Fund for Family Services (FFFS) was enacted in the State Fiscal Year (SFY) 2005-2006 budget. FFFS provides districts with the flexibility to manage federal Temporary Assistance for Needy Families (TANF) funds that are available for: Title XX transfer, and Child Welfare claimed under EAF.

Note that a basic state level Child Care Block Grant transfer has been funded separately. However, district's may choose to supplement this transfer with FFFS allocation funds.

Plans may be amended during the course of the fiscal year as districts 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 the NYS Office of Temporary and Disability Assistance (OTDA) to the United States Department of Health and Human Services. An district must notify OTDA of any changes to its plan within 30 days of implementing the change by submitting a revised FFFS Plan.

## Shares

The shares claimed on the RF-2A, Schedule D-2, Section 1A, for F2 category costs are as follows:

Category	Federal <sup>1</sup>	State	Local
EAF Child Preventive <sup>2,4</sup>	50%	31%	19%
EAF Foster Care <sup>2,3</sup>	50%	50%	0%
EAF Child Protective <sup>2,5</sup>	50%	31%	19%
EAF All Other	50%	25%	25%
Child Care Block Grant <sup>3</sup>	100%	0%	0%
Title IV-E Family First Prevention	50%	31%	19%
Title IV-E Candidacy	50%	31%	19%
Title IV-E Foster Care <sup>3</sup>	50%	50%	0%
Title IV-E Adoption	50%	31%	19%
Title IV-E Kinship Guardianship	50%	50%	0%
Foster Care Non-IV-E <sup>3</sup>	0%	100%	0%
Adoption Non-IV-E <sup>5</sup>	0%	62%	38%
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 <sup>4</sup>	100%	0%	0%
Title IV-B Subpart 1 & 2 <sup>6</sup>	75%	15.5%	9.5%
Family Type Homes for Adults <sup>7</sup>	0%	100%	0%
Raise the Age <sup>8</sup>	0%	100%	0%
Unaccompanied Minors (transferred to the RF-6, RF-6A)	N/A	N/A	N/A
Non-Reimbursable	0%	0%	100%

1. The federal share of reimbursement for some of these services may be affected by the Flexible Fund for Family Services plan. The RF-2A, Schedule D-2, Section 2, central services costs are reimbursed for only the federal shares of categories noted. The local share is the remainder of central services costs after federal reimbursement.
2. 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 the [Fiscal Reference Manual \(FRM\) Volume 1](#) for details.
3. Reimbursement is available (up to the district's allocation) from a mix of federal and state funds. It is not possible for a 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 district's Title XX allocation is exceeded.
5. Preventive, Protective and Adoption services for children are reimbursed at 62% state reimbursement (open ended) for costs remaining after federal share.

6. Reimbursement is available (up to the district's allocation) at 75% federal share, 62% state and 38% local share of the non-federal amount for Title IV-B Subpart 1 and Subpart 2.
7. Administrative expenditures are limited to 10% of the total program expenditures for Family Type Homes for Adults per state fiscal year. Costs in excess of this limitation are subject to 50% state and 50% local shares.
8. 100% state RTA reimbursement is available to an eligible locality for incremental costs of administration resulting from implementation of RTA that are included in the locality's DOB approved Comprehensive Plan for RTA.

## Instructions for the RF-2A, Schedule D-2

The instructions listed below are necessary for the completion of the RF-2A, Schedule D-2.

### Section 1A: Procedures for Calculating Shares

#### Column 1 Total Costs

Line 1 (Total General Services) - equals the sum of columns 2 (Services Program F2) and 3 (Services Administrative F2.A) from the RF-2A, Schedule D, line 23 (Total Salary and Non-Salary Expense), and RF-2A, Schedule D-1, Section 1, line 8 (Net Amount Allocated), column 8 (Child Care).

#### Column 2 Identified Costs

Line 1 (Total General Services) - equals the sum of lines 2 (EAF Child Preventive) through 20 (Non-Reimbursable).

Lines 2 (EAF Child Preventive) through 20 (Non-Reimbursable) - enter those costs that have been directly identified to categorical areas. Without prior state approval, districts may direct charge:

- ◆ the child care amount from the RF-2A, Schedule D-1, Section 1, line 8 (Net Amount Allocated), column 8 (Child Care)
- ◆ Family Type Homes for Adults costs
- ◆ fingerprinting costs incurred under ASFA
- ◆ representative payee fees
- ◆ non-recurring adoption expenses
- ◆ non-recurring kinship guardianship expenses
- ◆ finder's fee for new foster care parents
- ◆ fees associated with the SIJS application process
- ◆ costs attributable to the CSE
- ◆ reserved bed accommodations
- ◆ RTA administrative expenditures
- ◆ costs for staff that are 100% dedicated to FFPSA functions

To receive approval to direct charge costs not listed above, requests are to be submitted to the OCFS Bureau of Financial Services at [LocalDistrictClaiming@ocfs.ny.gov](mailto:LocalDistrictClaiming@ocfs.ny.gov). 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 line 9 (Title IV-E Foster Care) or 16 (Title XX/Title IV-B Services) must also be reported in Section 3.

**Column 3 Total To Be Allocated By RMS %'s**

Line 1 (Total General Services) - equals the result of subtracting column 2 (Identified Costs) from column 1 (Total Costs) for this line.

**Column 4 RMS Percentages**

Line 1 (Total General Services) - equals the sum of lines 2 (EAF Child Preventive) through 20 (Non-Reimbursable).

Lines 2 (EAF Child Preventive) through 20 (Non-Reimbursable) - the Automated Claiming System (ACS) enters the SRMS percentages identified by OCFS.

**Column 5 Costs Allocated by RMS**

Line 1 (Total General Services) - equals line 1 (Total General Services), column 3 (Total To Be Allocated By RMS %'s).

Lines 2 (EAF Child Preventive) through 20 (Non-Reimbursable) - equals the result rounded to the nearest dollar of multiplying line 1 (Total General Services), column 3 (Total To Be Allocated By RMS %'s) by column 4 (RMS Percentages) for each line. If the sum of these lines does not equal Line 1 (Total General Services), the largest value is adjusted so that it does. In the event that the largest value exists in more than one line, the first instance from the top is adjusted.

**Column 6 Total Costs Distributed**

Lines 1 (Total General Services) through 20 (Non-Reimbursable) - equals the sum of columns 2 (Identified Costs) and 5 (Costs Allocated by RMS) for each line. Line 15 (XIX-MA Health Related Services) is transferred to the RF-2A, Schedule D-4, Section 1, line 4 (Costs from Schedule D-2), column 1 (Total). Line 19 (Unaccompanied Minors) is transferred to the indirect version of the RF-6, RF-6A, Section 2, line 12 (Serv. Unaccompanied Minors-Serv. Calculation), column 5 (Federal Reimbursement for Local Share).

**Column 7 Federal Share**

Line 1 (Total General Services) - equals the sum of lines 2 (EAF Child Preventive) through 5 (EAF All Other), 7 (Title IV-E Family First Prevention) through 11 (Title IV-E Kinship Guardianship) and 16 (Title XX/Title IV-B Services).

Line 2 (EAF Child Preventive) - equals the sum of columns 7 (EAF TANF Program Federal Share) and 10 (EAF TANF Administrative Federal Share) from Section 1C, line 2 (EAF Preventive).

Line 3 (EAF Foster Care) - equals the sum of columns 7 (EAF TANF Program Federal Share) and 10 (EAF TANF Administrative Federal Share) from Section 1C, line 3 (EAF Foster Care).

Line 4 (EAF Child Protective) - equals the sum of columns 7 (EAF TANF Program Federal Share) and 10 (EAF TANF Administrative Federal Share) from Section 1C, line 4 (EAF Protective).

Line 5 (EAF All Other) - equals the sum of columns 7 (EAF TANF Program Federal Share) and 10 (EAF TANF Administrative Federal Share) from Section 1C, line 5 (EAF All Other).

Lines 7 (Title IV-E Family First Prevention) through 11 (Title IV-E Kinship Guardianship) - equals the result rounded to the nearest dollar of multiplying 50% by column 6 (Total Costs Distributed) for each line.

Line 16 (Title XX/Title IV-B Services) - equals line 16 (Title XX/Title IV-B Services), column 6 (Total Costs Distributed).

#### Column 8 Balance

Line 1 (Total General Services) - equals the sum of lines 2 (EAF Child Preventive) through 5 (EAF All Other), 7 (Title IV-E Family First Prevention) through 14 (Kinship Guardianship Non-IV-E), 17 (Family Type Homes For Adults), 18 (Raise the Age) and 20 (Non-Reimbursable).

Lines 2 (EAF Child Preventive) through 5 (EAF All Other) and 7 (Title IV-E Family First Prevention) through 11 (Title IV-E Kinship Guardianship) - equals the result of subtracting column 7 (Federal Share) from column 6 (Total Costs Distributed) for each line.

Lines 12 (Foster Care Non-IV-E) through 14 (Kinship Guardianship Non-IV-E), 17 (Family Type Homes for Adults), 18 (Raise the Age) and 20 (Non-Reimbursable) - equals column 6 (Total Costs Distributed) for each line.

#### Column 9 State Share

Line 1 (Total General Services) - equals the sum of lines 2 (EAF Child Preventive) through 5 (EAF All Other), 7 (Title IV-E Family First Prevention) through 14 (Kinship Guardianship Non-IV-E), 17 (Family Type Homes for Adults) and 18 (Raise the Age).

Lines 2 (EAF Child Preventive), 4 (EAF Child Protective), 7 (Title IV-E Family First Prevention), 8 (Title IV-E Candidacy), 10 (Title IV-E Adoption) and 13 (Adoption Non-IV-E) - equals the result rounded to the nearest dollar of multiplying 62% by column 8 (Balance) for each line.

Lines 3 (EAF Foster Care), 9 (Title IV-E Foster Care), 11 (Title IV-E Kinship Guardianship), 12 (Foster Care Non-IV-E), 14 (Kinship Guardianship Non-IV-E) and 18 (Raise the Age) - equals column 8 (Balance) for each line.

Line 5 (EAF All Other) - equals the result rounded to the nearest dollar of multiplying 50% by line 5 (EAF All Other), column 8 (Balance).

Line 17 (Family Type Homes for Adults) - enter line 17 (Family Type Homes for Adults), column 8 (Balance). For districts exceeding the 10% limit described on [page 5](#), enter the result rounded to the nearest dollar of multiplying 50% by line 17 (Family Type Homes for Adults), column 8 (Balance).

#### Column 10 Local Share

Lines 1 (Total General Services), 2 (EAF Child Preventive), 4 (EAF Child Protective), 5 (EAF All Other), 7 (Title IV-E Family First Prevention), 8 (Title IV-E Candidacy), 10 (Title IV-E Adoption) and 13 (Adoption Non-IV-E) - equals the result of subtracting column 9 (State Share) from column 8 (Balance) for each line.

Line 17 (Family Type Homes for Adults) - enter the result of subtracting column 9 (State Share) from column 8 (Balance) for this line.

Line 20 (Non-Reimbursable) - equals line 20 (Non-Reimbursable), column 8 (Balance).

#### Section 1B: Calculation of Child Care Block Grant Subject to 5% Federal Cap (Memo Entry Only)

Under federal requirements, each district may expend no more than 5% 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 %) - enter the result rounded to the nearest hundredth of a percent of dividing the total number of direct child care workers in the F2 function by the sum of columns 2 (Services Program F2) and 3 (Services Administrative F2.A) from the RF-2A, Schedule D, line 8 (Total Staff Assigned to Function).

Column 2 (Overhead Costs) - equals the sum of lines 11 (Overall Overhead Distributed) and 13 (DSS Administrative Overhead Distributed) from the RF-2A, Schedule D, column 3 (Services Administrative F2.A).

Column 3 (Total Overhead Costs) - equals the result rounded to the nearest dollar of multiplying column 1 (Percentage %) by column 2 (Overhead Costs). This is the amount of the administrative overhead costs that are subject to the 5% federal cap.

Column 4 (RMS Percentage) - ACS enters the SRMS child care percentage administrative component identified by OCFS.

Column 5 (Direct Costs) - equals the sum of lines 5 (Total Salaries and Fringes) and 15 (Non-Salary Costs Assigned to Function) from the RF-2A, Schedule D for both columns 2 (Services Program F2) and 3 (Services Administrative F2.A).

Column 6 (Total Direct Costs) - equals the result rounded to the nearest dollar of multiplying column 4 (RMS Percentage) by column 5 (Direct Costs). This is the amount of salaries, fringe benefits and non-salary costs subject to the 5% federal cap.

Column 7 (Identified Costs) - enter any costs reported on Section 1A, line 6 (Child Care Block Grant), column 2 (Identified Costs) that are considered administrative. Do not include the child care amount transferred from the RF-2A, Schedule D-1, Section 1, line 8 (Net Amount Allocated), column 8 (Child Care) as these are considered program costs.

Column 8 (Central Services Costs) - equals Section 2, line 4 (Child Care Block Grant), column 6 (Central Services Total Costs Distributed).

Column 9 (Total Costs) - equals the sum of columns 3 (Total Overhead Costs), 6 (Total Direct Costs), 7 (Identified Costs) and 8 (Central Services Costs). 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 the F2 function

40 Total Staff Charged to the F2 and Services Administrative (F2.A) functions

6/40 = 15% Staff Ratio

RF-2A, Schedule D, column 3, line 11	\$10,000
RF-2A, Schedule D, column 3, line 13	40,000
Total Overhead Costs Charged to the F2.A Function	\$50,000

15% Staff Ratio X \$50,000 Overhead Costs = Child Care Overhead Costs of:	\$7,500
SRMS Percentage	.25%
Salary, Fringe Benefits, and Non-Salary Costs	\$125,000
Total Direct Costs (SRMS% X Direct Costs)	313
Identified Admin Costs	300
Central Services Child Care Costs <sup>1</sup>	1,000
Total Overhead and Indirect Costs Subject to the 5% federal cap on Child Care Admin	\$9,113

1. Taken from the RF-2A, Schedule D-2, Section 2, line 4 (Child Care Block Grant), column 6 (Central Services Costs).

**Section 1C: Calculation of EAF Program Costs under TANF (Memo Entry Only)**

**Column 1 Total Services Program Costs**

Line 1 (Total Services Costs) - equals line 23 (Total Salary and Non-Salary Expense), column 2 (Services Program F2) from the RF-2A, Schedule D.

**Column 2 Total Services Program and Administrative Costs**

Line 1 (Total Services Costs) - equals the sum of columns 2 (Services Program F2) and 3 (Services Administrative F2.A) from the RF-2A, Schedule D, line 23 (Total Salary and Non-Salary Expense).

**Column 3 Program Percentage**

Line 1 (Total Services Costs) - equals the result rounded to the nearest hundredth of a percent of dividing column 1 (Total Services Program Costs) by column 2 (Total Services Program and Administrative Costs) for this line.

**Column 4 EAF Services Costs**

Line 2 (EAF Preventive) - equals Section 1A, line 2 (EAF Child Preventive), column 6 (Total Costs Distributed).

Line 3 (EAF Foster Care) - equals Section 1A, line 3 (EAF Foster Care), column 6 (Total Costs Distributed).

Line 4 (EAF Protective) - equals Section 1A, line 4 (EAF Child Protective), column 6 (Total Costs Distributed).

Line 5 (EAF All Other) - equals Section 1A, line 5 (EAF All Other), column 6 (Total Costs Distributed).

**Column 5 EAF TANF Program Costs**

Lines 2 (EAF Preventive) through 5 (EAF All Other) - equals the result rounded to the nearest dollar of multiplying line 1 (Total Services Costs), column 3 (Program Percentage) by column 4 (EAF Services Costs) for each line.

**Column 6 Federal Reimbursement Percentage**

Lines 2 (EAF Preventive) through 5 (EAF All Other) - enter the federal share percentage to be assigned to FFFS. Lines 2 (EAF Preventive), 4 (EAF Protective) and 5 (EAF All Other) default to 50%, but may be overwritten. For lines 2 (EAF Preventive), 4 (EAF Protective) and 5 (EAF All Other) It is suggested to enter 100%, but this is a block grant, so any excess revenue recorded above the district allocation must be written off.

**Column 7 EAF TANF Program Federal Share**

Lines 2 (EAF Preventive) through 5 (EAF All Other) - equals the result rounded to the nearest dollar of multiplying column 5 (EAF TANF Program Costs) by column 6 (Federal Reimbursement Percentage) for each line. Each line is transferred to the appropriate lines in Section 1A, column 7 (Federal Share).

**Column 8 EAF TANF Administrative Costs**

Lines 2 (EAF Preventive) through 5 (EAF All Other) - equals the result of subtracting column 5 (EAF TANF Program Costs) from column 4 (EAF Services Costs) for each line. These amounts are the portion of EAF services administration that is considered to be administrative expenditures under TANF rules. These dollar amounts are subject to the 15% limit on administrative costs under TANF.

**Column 9 Federal Reimbursement Percentage**

Lines 2 (EAF Preventive) through 5 (EAF All Other) - enter the federal share percentage to be assigned to FFFS. Lines 2 (EAF Preventive), 4 (EAF Protective) and 5 (EAF All Other) default to 50%, but may be overwritten. For lines 2 (EAF Preventive), 4 (EAF Protective) and 5 (EAF All Other) It is suggested to enter 100%, but this is a block grant, so any excess revenue recorded above the district allocation must be written off.

**Column 10 EAF TANF Administrative Federal Share**

Lines 2 (EAF Preventive) through 5 (EAF All Other) - equals the result rounded to the nearest dollar of multiplying column 8 (EAF TANF Administrative Costs) by column 9 (Federal Reimbursement Percentage) for each line. Each line is transferred to the appropriate lines in Section 1A, column 7 (Federal Share).

**Section 2: Calculation of Federal Share of General Services Central Services**

**Column 1 Total**

Line 1 (Total General Services Central Services) - equals the sum of RF-2A, Schedule D, line 29 (Total Central Services Costs Distributed), column 3 (Services Administrative F2.A) and RF-2A, Schedule D-1, Section 2, line 8 (Net Central Services Amount), column 8 (Child Care).

**Column 2 Identified Costs**

Line 1 (Total General Services Central Services) - equals the sum of lines 2 (EAF Foster Care) through 18 (Non-Reimbursable).

Lines 2 (EAF Foster Care) through 18 (Non-Reimbursable) - enter those costs that have been directly identified to categorical areas. Without prior state approval, districts may direct charge:



- ◆ line 4 (Child Care Block Grant) - child care costs transferred from the RF-2A, Schedule D-1, Section 2, line 8 (Net Central Services Amount), column 8 (Child Care)
- ◆ line 5 (Title IV-E Family First Prevention) - related central services costs for staff that are 100% dedicated to FFPSA functions.
- ◆ line 16 (Raise the Age) - RTA General Services central services costs, but they must be clearly identified and included in the locality's annual NYS DOB approved Comprehensive Fiscal Plan for RTA

The direct charged central services amounts are calculated by first dividing the number of staff that are directly identified to a specific category by the sum of columns 2 (Services program F2) and 3 (Services Administrative F2.A) from the RF-2A, Schedule D, line 8 (Total Staff Assigned to Function). The resulting percentages for each category are multiplied by line 1 (Total General Services Central Services), column 1 (Total). The identified amounts are entered on the respective lines for column 2 (Identified Costs).

Note: costs that are direct charged to lines 7 (Title IV-E Foster Care) and 14 (Title XX/Title IV-B Services) must also be reported in Section 3.

**Column 3 Total To Be Allocated By RMS %'s**

Line 1 (Total General Services Central Services) - equals the result of subtracting column 2 (Identified Costs) from column 1 (Total) for this line.

**Column 4 RMS Percentages**

Line 1 (Total General Services Central Services) - equals Section 1A, line 1 (Total General Services), column 4 (RMS Percentages).

Line 2 (EAF Foster Care) - equals Section 1A, line 3 (EAF Foster Care), column 4 (RMS Percentages).

Line 3 (EAF All Other) - equals the sum of lines 2 (EAF Child Preventive), 4 (EAF Child Protective) and 5 (EAF All Other) from Section 1A, column 4 (RMS Percentages).

Line 4 (Child Care Block Grant) - equals Section 1A, line 6 (Child Care Block Grant), column 4 (RMS Percentages).

Line 5 (Title IV-E Family First Prevention) - equals Section 1A, line 7 (Title IV-E Family First Prevention), column 4 (RMS Percentages).

Line 6 (Title IV-E Candidacy) - equals Section 1A, line 8 (Title IV-E Candidacy), column 4 (RMS Percentages).

Line 7 (Title IV-E Foster Care) - equals Section 1A, line 9 (Title IV-E Foster Care), column 4 (RMS Percentages).

Line 8 (Title IV-E Adoption) - equals Section 1A, line 10 (Title IV-E Adoption), column 4 (RMS Percentages).

Line 9 (Title IV-E Kinship Guardianship) - equals Section 1A, line 11 (Title IV-E Kinship Guardianship), column 4 (RMS Percentages).

Line 10 (Foster Care Non-IV-E) - equals Section 1A, line 12 (Foster Care Non-IV-E), column 4 (RMS Percentages).

Line 11 (Adoption Non-IV-E) - equals Section 1A, line 13 (Adoption Non-IV-E), column 4 (RMS Percentages).

Line 12 (Kinship Guardianship Non-IV-E) - equals Section 1A, line 14 (Kinship Guardianship Non-IV-E), column 4 (RMS Percentages).

Line 13 (XIX-MA Health Related Services) - equals Section 1A, line 15 (XIX-MA Health Related Services), column 4 (RMS Percentages).

Line 14 (Title XX/Title IV-B Services) - equals Section 1A, line 16 (Title XX/Title IV-B Services), column 4 (RMS Percentages).

Line 15 (Family Type Homes for Adults) - equals Section 1A, line 17 (Family Type Homes for Adults), column 4 (RMS Percentages).

Line 16 (Raise the Age) - equals Section 1A, line 18 (Raise the Age), column 4 (RMS Percentages).

Line 17 (Unaccompanied Minors) - equals Section 1A, line 19 (Unaccompanied Minors), column 4 (RMS Percentages).

Line 18 (Non-Reimbursable) - equals Section 1A, line 20 (Non-Reimbursable), column 4 (RMS Percentages).

#### Column 5 Costs Allocated by RMS

Line 1 (Total General Services Central Services) - equals line 1 (Total General Services Central Services), column 3 (Total to be Allocated by RMS %'s).

Lines 2 (EAF Foster Care) through 18 (Non-Reimbursable) - equals the result rounded to the nearest dollar of multiplying line 1 (Total General Services Central Services), column 3 (Total to be Allocated by RMS %'s) by column 4 (RMS Percentages) for each line. If the sum of these lines does not equal line 1 (Total General Services Central Services), the largest value is adjusted so that it does. In the event that the largest value exists in more than one line, the first instance from the top is adjusted.

#### Column 6 Central Services Total Costs Distributed

Lines 1 (Total General Services Central Services) through 18 (Non-Reimbursable) - equals the sum of columns 2 (Identified Costs) and 5 (Costs Allocated by RMS) for each line. Line 13 (XIX-MA Health Related Services) is transferred to the RF-2A, Schedule D-4, Section 2, line 4 (Costs from Schedule D-2), column 1 (Total). Line 17 (Unaccompanied Minors) is transferred to the indirect version of the RF-6, RF-6A, Section 3, line 18 (Serv. Unaccompanied Minors-Serv. Calculation), column 5 (Federal Reimbursement for Local Share).

#### Column 7 Federal Share

Line 1 (Total General Services Central Services) - equals the sum of lines 2 (EAF Foster Care), 3 (EAF All Other), 5 (Title IV-E Family First Prevention) through 9 (Title IV-E Kinship Guardianship) and 14 (Title XX/Title IV-B Services).

Lines 2 (EAF Foster Care) and 3 (EAF All Other) - enter the total federal shares to be assigned to FFFS. ACS enters the result rounded to nearest dollar of multiplying 50% by column 6 (Central Services Total Costs Distributed) for each line if left blank.

Lines 5 (Title IV-E Family First Prevention) through 9 (Title IV-E Kinship Guardianship) - equals result rounded to the nearest dollar of multiplying 50% by column 6 (Central Services Total Costs Distributed) for each line.

Line 14 (Title XX/Title IV-B Services) - equals column 6 (Central Services Total Costs Distributed).

#### Column 8 Local Share

Line 1 (Total General Services Central Services) - equals the sum of lines 2 (EAF Foster Care), 3 (EAF All Other), 5 (Title IV-E Family First Prevention) through 12 (Kinship guardianship Non-IV-E), 15 (Family Type Homes for Adults), 16 (Raise the Age) and 18 (Non-Reimbursable).

Lines 2 (EAF Foster Care), 3 (EAF All Other) and 5 (Title IV-E Family First Prevention) through 9 (Title IV-E Kinship Guardianship) - equals the result of subtracting column 7 (Federal Share) from column 6 (Central Services Total Costs Distributed) for each line.

Lines 10 (Foster Care Non-IV-E) through 12 (Kinship Guardianship Non-IV-E), 15 (Family Type Homes for Adults), 16 (Raise the Age) and 18 (Non-Reimbursable) - equals column 6 (Central Services Total Costs Distributed) for each line.

### **Section 3: Components Requiring Separate Identification for Funding**

In addition to Sections 1 and 2 above, the RF-2A, 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 62% 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<sup>1</sup>**

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 62% state share after Title XX funding has been exhausted.

Lines 6 (Title XX/Title IV-B Child Protective Under 200%) through 10 (Title XX Other Under 200%) of this group report services provided to a child and his/her family, whom the district is required to serve pursuant to §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.

A district may be eligible for state reimbursement on Group A amounts claimed over the Title XX ceiling on federal reimbursement. Please refer to the [FRM Volume 1](#), Chapter 8, for a full explanation of state reimbursement for services under the Title XX ceiling, including Title XX Below 200% and services eligible for 62% state funding.

---

1. These categories are a subset of the dollar amount reported in section 1A, line 16 (Title XX/Title IV-B Services) as Title XX Services expenditures and as such will not add back to that dollar amount.

The components are identified as follows:

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%<sup>2</sup>
7. Title XX/Title IV-B Child Preventive under 200%<sup>3</sup>
8. Title XX/Title IV-B Adoption under 200%<sup>3</sup>
9. Title XX Domestic Violence under 200%
10. Title XX Other under 200%
11. Title XX under 200% Central Services

First column - lines 1 (Title XX/Title IV-B Child Protective) through 10 (Title XX Other under 200%) equals Section 1A, line 1 (Total General Services), column 3 (Total to be Allocated by RMS %'s) and line 11 (Title XX under 200% Central Services) equals Section 2, line 1 (Total General Services Central Services), column 3 (Total to be Allocated by RMS %'s).

Second column - for lines 1 (Title XX/Title IV-B Child Protective) through 10 (Title XX Other under 200%) ACS enters the SRMS percentages identified by OCFS and line 11 (Title XX under 200% Central Services) equals the sum of lines 6 (Title XX/Title IV-B Child Protective under 200%) through 10 (Title XX Other under 200%).

Third column - lines 1 (Title XX/Title IV-B Child Protective) through 11 (Title XX under 200% Central Services) equals the result rounded to the nearest dollar of multiplying the first column by the second column for each line.

Fourth column - for lines 1 (Title XX/Title IV-B Child Protective) through 10 (Title XX Other under 200%) enter the portion of directly identified costs from Section 1A, line 16 (Title XX/Title IV-B Services), column 2 (Identified Costs) attributed to each Title XX component and for line 11 (Title XX Other under 200%) use the same method from Section 2, column 2 (Identified Costs) to calculate the amount to be direct charged.

Fifth column - lines 1 (Title XX/Title IV-B Child Protective) through 11 (Title XX Other under 200%) equals the sum of the third and fourth columns for each line.

#### Group B

Group B components are completed to provide cost information for federal and state reporting purposes. Each component identifies expenditures either directly or through SRMS percentages.

The components are identified as follows:

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

---

2. These categories can be funded from FFFS depending on the district's submitted plan.

5. Case Planning Central Services
6. Eligibility Determination Central Services
7. Preplacement Central Services
8. Other Central Services

First column - lines 1 (IV-E Foster Care - Case Planning) through 4 (IV-E Foster Care - Other) equals Section 1A, line 1 (Total General Services), column 3 (Total to be Allocated by RMS %'s) and lines 5 (Case Planning Central Services) through 8 (Other Central Services) equals Section 2, line 1 (Total General Services Central Services), column 3 (Total to be Allocated by RMS %'s).

Second column - for lines 1 (IV-E Foster Care - Case Planning) through 4 (IV-E Foster Care - Other) ACS enters the SRMS percentages identified by OCFS, line 5 (Case Planning Central Services) equals line 1 (IV-E Foster Care - Case Planning), line 6 (Eligibility Determination Central Services) equals line 2 (IV-E Foster Care - Eligibility), line 7 (Preplacement Central Services) equals line 3 (IV-E Foster Care - Preplacement) and line 8 (Other Central Services) equals line 4 (IV-E Foster Care - Other).

Third column - lines 1 (IV-E Foster Care - Case Planning) through 8 (Other Central Services) equals result rounded to the nearest dollar of multiplying the first column by the second column for each line.

Fourth column - for lines 1 (IV-E Foster Care - Case Planning) through 4 (IV-E Foster Care - Other) enter the portion of directly identified costs from Section 1A, line 9 (Title IV-E Foster Care), column 2 (Identified Costs) attributed to each service grouping and for lines 5 (Case Planning Central Services) through 8 (Other Central Services) use the same method from Section 2, column 2 (Identified Costs) to calculate the amount to be direct charged for each activity.

Fifth column - lines 1 (IV-E Foster Care - Case Planning) through 8 (Other Central Services) equals the sum of the third and fourth columns for each line.

SCHEDULE D-2  
ALLOCATION FOR CLAIMING GENERAL SERVICES ADMINISTRATION EXPENDITURES

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 Family First Prevention										
8. Title IV-E Adoption										
9. Title IV-E Fostering Care										
10. Title IV-E Adoption										
11. Title IV-E Kinship Guardianship										
12. Foster Care Non-IV-E										
13. Adoption Non-IV-E										
14. Kinship Guardianship Non-IV-E										
15. XIX-MA Health Related Services										
16. Title XX Title IV-B Services										
17. Family Type Homes For Adults										
18. Raise the Age										
19. Unaccompanied Minors										
20. Non-Reimbursable										
SECTION 1B: CALCULATION OF CHILD CARE BLOCK GRANT SUBJECT TO 3% 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)	CENTRAL SERVICES COSTS (8)	TOTAL COSTS (9)	
CHILD CARE BLOCK GRANT										

**SCHEDULE D-2**  
**ALLOCATION FOR CLAIMING GENERAL SERVICES ADMINISTRATION EXPENDITURES**

SECTION 1C: CALCULATION OF EAF PROGRAM COSTS UNDER TANF (MEMO ENTRY ONLY)					SECTION 2: CALCULATION OF FEDERAL SHARE OF GENERAL SERVICES CENTRAL SERVICES					
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										
<b>SECTION 2: CALCULATION OF FEDERAL SHARE OF GENERAL SERVICES CENTRAL SERVICES</b>										
ITEM	TOTAL (1)	IDENTIFIED COSTS (2)	TOTAL TO BE ALLOCATED BY RMS %S (3)	RMS PERCENTAGES (4)	COSTS ALLOCATED BY RMS (5)	CENTRAL SERVICES TOTAL COSTS DISTRIBUTED (6)	FEDERAL SHARE (7)	LOCAL SHARE (8)	FEDERAL SHARE (9)	FEDERAL SHARE (10)
1. Total General Services Central Services (Schedule D)										
2. EAF Foster Care										
3. EAF All Other										
4. Child Care Block Grant										
5. Title IV-E Family First Prevention										
6. Title IV-E Candidacy										
7. Title IV-E Foster Care										
8. Title IV-E Adoption										
9. Title IV-E Kinship Guardianship										
10. Foster Care Non-IV-E										
11. Adoption Non-IV-E										
12. Kinship Guardianship Non-IV-E										
13. XIX-MA Health Related Services										
14. Title XX/Title IV-B Services										
15. Family Type Homes For Adults										
16. Raise the Age										
17. Unaccompanied Minors										
18. Non-Reimbursable										

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% Central Services					
B. 1. IV-E Foster Care - Case Planning					
2. IV-E Foster Care - Eligibility					
3. IV-E Foster Care - Placement					
4. IV-E Foster Care - Other					
5. Case Planning Central Services					
6. Eligibility Determ. Central Services					
7. Placement Central Services					
8. Other Central Services					



# Chapter 10: Employment Programs (F3)

---

---

Introduction .....	10-2
Description of the F3 Function.....	10-2
Types of Employees Assigned to the F3 Function.....	10-11
Types of Costs Allocated to the F3 Function .....	10-12
Counts for Allocating Employment Costs .....	10-12
Claiming of F3 Costs on the RF-2A, Schedule D-3 .....	10-19

## 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 RF-2A, LDSS-2347-B-1 “Schedule D-3 Allocation and Claiming of Administrative Costs for Employment Programs” (RF-2A, Schedule D-3).

## 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 Temporary Assistance for Needy Families (TANF) applicants and recipients
- The Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) program eligible for 100% federal share
- SNAP E&T program eligible for 50% federal share
- SNAP E&T Participant Reimbursement
- SNAP E&T Dependent Care
- Non-federal Safety Net (SN) employment program

Each of the above employment programs is assigned to the F3 function.

Administrative expenditures will be claimed for reimbursement on the RF-2A, Schedule D-3.

A description of each employment program category appears as follows.

## Employment Program for Temporary Assistance for Needy Families 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-AADC Assistance program and the Emergency Assistance for Families program into a single block grant program known as the TANF program. New York State’s (NYS) approved State Plan for implementing TANF and the corresponding employment regulations (12 NYCRR 1300) promulgated by the NYS Department of Labor replaced the Job Opportunities and Basic Skills (JOBS) Training Program as the Public Assistance (PA) 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 (FA) and federally funded SN 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, social services districts (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 FA or SN - Federally Participating (FP) are provided as part of the TANF Block Grant. 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 Temporary Assistance for Needy Families 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. Districts should code these employment program costs as F-3.1 functional costs and report them on the RF-2A, Schedule D-3 in section 1, line 7 (Direct Charge Costs), column 2 (TANF Program), TANF Program. If these employment unit staff members are also providing these services to SNAP E&T participants and non-federal employment program clients, then these direct costs should be

direct charged to all three categories on Section 1, line 7 (Direct Charge Costs) 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). Districts should code these costs as F-3.1A functional costs and they are reported on the RF-2A, Schedule D-3, Section 1, line 10 (Employment Costs Allocated) allocated by case counts to the benefiting programs. Districts that have contracts that are solely for the TANF Administration category should report the contract costs on line 7 (Direct Charge Costs), 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 districts with the flexibility to manage federal TANF funds including these that are used for the following services:

- Employment services
- Local Administration of employment and overhead costs allocated to TANF

Districts must file a plan with NYS 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 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 code are related to:

- Educational and training activities for secondary education (including alternative programs)
- Adult education, High School Equivalency (HSE) test, 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

## Federally Non Participating Safety Net Employment Program

NYS created an Federally Non-Participating (FNP) program for 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 and in accordance with the district's employment plan approved by the Employment and Income Support Programs (EISP) in the NYS 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 SNAP work registrant and the services are allowable under SNAP E&T.

Employment activities that are only locally funded should be coded F3.4 (for example, SN Job Search).

## Temporary Assistance for Needy Families and Federally Non Participating Employment Programs

The PA employment programs will contain a number of work activities designed to help a PA 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 and work preparation 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
- Other local activities as determined by the respective district and consistent with the local employment plan approved by OTDA

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 districts employment plan approved by OTDA's

EISP. Districts may refer to the [Public Assistance and Food Stamp Employment Policy Manual](#) for guidance. This manual is available on OTDA's intranet.

## Supplemental Nutrition Assistance Program Employment and Training 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 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. As of October 1, 2008, SNAP is the new name for the federal Food Stamp Program. Under SNAP E&T, all SNAP applicants/recipients between the ages of 16 and 59 are required to register for work unless determined to be exempt from SNAP work requirements. SNAP E&T costs associated with individuals who are determined to be exempt, but who have volunteered to participate in SNAP E&T activities are allowable, provided individuals are not TANF applicants or recipients and such costs are reimbursable under SNAP E&T. 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 and who volunteer to concurrently participate in another allowable SNAP E&T activity.

Districts are reminded of the following rules regarding the use of SNAP E&T funds and non-federal funds used to meet the non-federal share of the SNAP E&T 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 SNAP E&T funds.
- SNAP E&T funds and the non-federal funds used to meet the non-federal share of SNAP E&T costs cannot be used to reimburse the cost of supervision of work experience participants or the cost of materials and/or equipment necessary to support a work experience placement (see [00-LCM-10](#)), or to support employment services for applicants and recipients of TANF funded assistance (case type 11 or 12), who are categorically exempt from SNAP work requirements.
- SNAP E&T funds cannot be used to supplant state, county or local funds for educational programs generally available to residents. Moreover, the educational provider must not charge, and the district cannot claim, more than what the general public or the individual would pay if not participating in SNAP E&T.
- Consistent with federal regulations at 7 CFR 273.7(d)(1)(ii)(A), SNAP E&T funds may not be used to determine whether or not an individual is required to participate in SNAP E&T work activities. This restriction includes any costs related to the evaluation of an individual's medical condition. SNAP E&T funds must not be used for medical screenings, examinations or medical services of any kind.
- SNAP E&T funds may be used to provide allowable job retention services, including case management services to SNAP recipients for a minimum of 30 days and up to a maximum of 90 days following the date the SNAP recipient begins a job. To qualify for job retention services, the SNAP recipient must have participated in a SNAP E&T activity within 90 days prior to starting employment. SNAP E&T funds cannot be used to provide job retention services to applicants and recipients of TANF-funded assistance (case types 11 or 12), or two-parent families where neither parent is disabled and whose assistance costs are reported as SN-FNP Non-Maintenance of Effort (MOE) consistent with [06-LCM-09](#). Please note that SNAP E&T

administrative funds may be used to pay for the cost of administering job retention services. However, participant reimbursements under the job retention component must be supported with SNAP E&T participant reimbursement funds.

- SNAP E&T participant reimbursement funds may be used to provide supportive services associated with retaining employment. If offered, job retention services must be provided to eligible individuals for a minimum of 30 days and for up to 90 days following the date an individual begins working. To qualify for the receipt of participant reimbursement funds as a retention service, a SNAP recipient who is employed must have participated in another SNAP E&T activity within 90 days prior to starting employment. Allowable participant reimbursement costs include transportation costs (other than payments for automobile insurance, registrations and automobile purchases), as well as costs for clothing, equipment or tools required for the job.
- In accordance with federal regulations, SNAP E&T participants must receive participant reimbursement for expenses that are reasonably necessary and directly related to their participation in the SNAP E&T program. Participant reimbursements include materials or tools reasonably necessary for participation in a SNAP E&T component including Wi-Fi access, laptops, and tablets. Accordingly, districts may use SNAP E&T participant reimbursement funds to reimburse participants for technology-related expenses. Districts that have established a cap for participant reimbursements are reminded that if the amount the participant needs to participate in the SNAP E&T program exceeds the cap, the individual must be exempt from mandatory SNAP E&T.
- SNAP E&T funds (100% or 50% SNAP E&T administrative funds) may be used to purchase laptops or other computer equipment that may be loaned to E&T participants who need such equipment to participate in SNAP E&T activities. In accordance with federal cost principles, the cost must be reasonably necessary and directly related to the operation of or participation in the SNAP E&T program. If a district intends to maintain a laptop loaner program for participants' use while participating in E&T activities, the expenditure is considered an operational cost of the SNAP E&T program. Laptops or other computer equipment purchased with SNAP E&T 100% or 50% administrative funds may only be loaned to E&T participants and upon completion of the E&T program, all loaned equipment must be returned to the district or the E&T provider who loaned the laptop and/or equipment.
- Districts may operate any work activity authorized under 18 NYCRR §385.9 that is included as part of the district's SNAP E&T program. When assigning individuals to participate in SNAP E&T work activities, districts must include case management services in their SNAP E&T program. Case management includes activities such as comprehensive intake assessments, individual service plans, progress monitoring and coordination with service providers. SNAP E&T work activity components may include, but are not limited to, work experience, job skills training, vocational training, education training, apprenticeships, job readiness activities, and supervised job search.
- The Agriculture Improvement Act of 2018, commonly referred to as the 2018 Farm Bill, permitted the use of SNAP E&T funds to cover allowable costs associated with wages through a subsidized employment program, in accordance with applicable SNAP laws and regulations, as well as the federal cost principles in title 2 of the CFR. Prior to this change, federal regulations allowed for the use of SNAP E&T funds to support the administration of a subsidized employment program (case management staff, job developers, etc.) but prohibited the use of SNAP E&T and non-federal funds used as a match for SNAP E&T funds for wage subsidies (payment to the employer). According to guidance from the United States Department of Agriculture Food and Nutrition Service, subsidized employment programs, with the exception of registered apprenticeships, should last six months or less to allow an individual to move promptly



into regular employment and should be limited to once every twelve months per SNAP participant unless the participant had dropped out of the activity due to no fault of their own (e.g., because of illness or a provider determination). Districts and/or contracted providers that are interested in operating a program where wages are subsidized with SNAP E&T funds must submit a proposal to OTDA for review and approval prior to implementing such a program. The proposal must provide the number of participants, the anticipated costs, partner organizations and their role (if applicable), a description of the training that will occur while the participant is engaged in the program and projected outcomes. Districts that choose not to operate a subsidized employment program in which the wages are directly subsidized with SNAP E&T funds can continue utilizing SNAP E&T funds to support the administration of a subsidized employment program (case management staff, job developers, etc.).

- Mandatory SNAP E&T assignments may not exceed 30 hours per week/120 hours per month. However, individuals may volunteer to participate in SNAP E&T activities for an unlimited number of hours. This includes volunteers working 30 or more hours per week.

### **100% Federal Participation**

SNAP E&T eligible activities are funded at a 100% federal share up to the limit of the district's 100% SNAP E&T allocation.

### **50% Federal Participation**

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

### **Participant Reimbursement - 50% Federal Participation**

In accordance with federal regulations at 7 CFR §273.7(d)(4), districts must pay for or reimburse participants for expenses that are reasonably necessary and directly related to participation in the SNAP E&T program. SNAP E&T participant reimbursement funds may be used to provide eligible SNAP applicants and recipients with supportive services.

Expenditures for SNAP E&T participant reimbursement are coded under object of expense code 19.1.

Allowable training tuition and fees paid for SNAP E&T work registrants or volunteers, who are not TANF applicants or recipients through BICS in districts other than New York City (NYC), should use pay type T3 (Tuition) with special claiming code (SCC) M. NYC 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 RF-2A, Schedule D-3 as SNAP E&T expenditures. Training tuition and fees paid for FA and SN recipients should be claimed on the RF-2, LDSS-187 "Schedule A Expenditures for Family Assistance" (RF-2, Schedule A) or RF-2, LDSS-1040 "Schedule C Expenditures for Safety Net Assistance" (RF-2, Schedule C), respectively.

### **Dependent Care Reimbursement - 50% Federal Participation**

SNAP E&T 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 (18 NYCRR §415.9).

Effective with the enacted NYS SFY 2011-12 Budget, districts who have had their request for a SNAP E&T Dependent Care Allocation approved by OTDA and OCFS have the option of claiming dependent care costs incurred for child-care for SNAP E&T families eligible for services under the NYS Child Care Block Grant (CCBG) as CCBG program costs or SNAP E&T dependent care costs. Districts may claim up to the approved plan amount if the CCBG MOE requirement is met. SNAP E&T families who are eligible for dependent care services under the CCBG and claimed as CCBG program costs will be claimed for reimbursement in the first instance on the RF-2, LDSS-4283 "Schedule H Non-Title XX Services for Recipients" (RF-2, Schedule H). Instructions for completing the RF-2, Schedule H are contained in the [Fiscal Reference Manual \(FRM\) Volume 2](#), Chapter 3. SNAP E&T families who are eligible for dependent care services under the CCBG and claimed as SNAP E&T dependent care costs will be claimed for reimbursement on the RF-2A, Schedule D-3 through supplemental adjustments. The expenditures must be transferred from the RF-2, Schedule H, column 16 (Day Care Block Grant 100%) or 17 (Day Care Block Grant 75%) and reported as F3 functional costs, under object of expense code 19.2 on the RF-2A, LDSS-923 "Cost Allocation Schedule of Payments Administrative Expenses Other Than Salaries" (RF-2A, LDSS-923). These expenditures will carry to the RF-2A, Schedule D-3. Any dependent care costs incurred for SNAP E&T families ineligible for services under CCBG should be identified by the payment type F3 on the RF-2A, Schedule D-3 BICS Composite and be reported as F3 functional costs, under object of expense code 19.2 on the RF-2A, LDSS-923. These expenditures will carry to the RF-2A, Schedule D-3. District reimbursement is funded at a 50% federal share and a 50% local share. Instructions for completing the RF-2A, Schedule D-3 are on [page 19](#). The use of SNAP E&T funds for dependent care expenses are detailed in [20-LCM-04](#).

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.

### High School Equivalency Test Fee

Currently NYS does not allow a fee to be charged to take the HSE test. 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 the fee required to take such an exam could be made on behalf of PA employment program participants and claimed for reimbursement. The test fee for FA cases was claimed on the RF-2, Schedule A. The test fee for SN participants was claimed on the RF-2, Schedule C. The test fee for a SNAP E&T program participant was formerly claimed under participant cost reimbursement on the RF-2A, Schedule D-3 and coded under object of expense code 19.3. Accordingly, there should be no amount claimed under object of expense code 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 SNAP E&T funds and non-federal funds to meet the non-federal share of the SNAP E&T program to reimburse 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 PA recipient who is not TANF eligible.

As an example of this reimbursement limitation, if Bloom County district assigns individuals to work experience in the Bloom County Department of Parks and Recreation, SNAP E&T and local funds used

to meet the non-federal share of the SNAP E&T 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, SNAP E&T could reimburse Bloom County district'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 SNAP work registrant is being trained in cleaning the park, SNAP E&T and local funds used to meet the non-federal share of the SNAP E&T 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, but to help individual develop skill to secure employment SNAP E&T and local funds used to meet the non-federal share of the SNAP E&T program can be used to reimburse these costs.

NYS statute requires that work experience placements are provided workers' compensation coverage.

In the above situation and the cost of any materials or equipment 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 SNAP E&T 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 are carried through to the RF17 claim package for reporting and reimbursement. One such project is the Transportation Initiative.

Career Pathways and the Wage Subsidy program are two of examples of state administrated programs. Any district choosing to increase their participation in these programs should contact their EISP 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, SNAP E&T 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 SNAP E&T participants
- HSE test fees paid on behalf of SNAP E&T participants (these costs were previously charged to object of expense code 19.3). Currently, NYS does not allow a HSE test fee to be charged.
- district overhead costs allocated on the RF-2A, LDSS-2347 “Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program” (RF-2A, Schedule D) to the F3 Employment function from the F20 District Administrative Overhead function
- overall overhead costs allocated on the RF-2A, Schedule D to the F3 Employment function from the F40 Overall Overhead function
- central services costs allocated on the RF-2A, Schedule D to the F3 Employment function

## **Counts for Allocating Employment Costs**

### **For Districts Other Than New York City**

#### **Local District Public Assistance - Supplemental Nutrition Assistance Program Claiming Tool**

OTDA provides a Cognos report labeled Local District PA-SNAP Claiming Tool (Revised May 2017) for the purpose of allocating employment program costs that are not direct charged to the benefiting program. This Claiming Tool provides unduplicated case member counts and is available on a monthly basis in Cognos. The recipient counts are used by districts outside of NYC to determine the allocation claiming percentages for use on the RF-2A, Schedule D-3. Districts other than NYC started using this Claiming Tool with the original claim submission for April 2009.

The following is an example of the Claiming Tool:

### Local District PA-SNAP Claiming Tool

Report Month: June 2017

District: Bloom

Count of SNAP Nonexempt Recipients/Volunteers	SN MOE	SN Non-MOE	NPA-SNAP
District XX	880	1,272	71

Count of PA Nonexempt Recipients/Volunteers	TANF	SN MOE	SN Non-MOE
District XX	1,852	1,250	1,588

### Count of Supplemental Nutrition Assistance Program Nonexempt Recipients/Volunteers

This section of the Claiming Tool provides information on the number of adult SNAP recipients who are subject to and/or reported as engaged in SNAP work activities during the month as follows:

- SNAP recipients who are concurrently receiving SN and are:
  - ◆ Subject to SNAP work requirements or engaged in an SNAP E&T activity during the month, if exempt,
  - ◆ Reported as working in unsubsidized employment for less than 30 hours per week,
  - ◆ Working in unsubsidized employment for 30 or more hours per week and reported as concurrently engaged in another SNAP E&T activity during the report month, or
  - ◆ Working in unsubsidized employment for 30 or more hours per week and reported as having participated in a SNAP E&T activity within 90 days before starting the unsubsidized job and the report month falls within 90 days from the start date of the unsubsidized employment; or
- NPA-SNAP recipients/volunteers who are reported as:
  - ◆ Engaged, referred or enrolled in SNAP E&T allowable work activities during the report month,
  - ◆ Working in unsubsidized employment, regardless of the hours, provided that the individual participated in a SNAP E&T activity within 90 days of becoming employed and the report period falls within 90 days from the start date of the unsubsidized employment, or
  - ◆ Employed in unsubsidized employment and concurrently participating in another allowable SNAP E&T activity.

### Count of Public Assistance Nonexempt Recipients/Volunteers

This section of the Claiming Tool provides information on the number of PA adult recipients who meet the following criteria:

- PA recipients who are subject to (nonexempt) PA work requirements during the report month, but not reported as employed,
- PA recipients who are subject to PA work requirements during the report month and are reported as employed in unsubsidized employment for less than 30 hours per week, or
- PA recipients who were determined to be exempt from work requirements, but are reported as participating in either paid unsubsidized employment (up to 30 hours per week) or in unpaid work activities during the report month.

Numbers taken from Count of SNAP Nonexempt Recipients/Volunteers

SN MOE	880
SN Non-MOE	1,272
NPA-SNAP	71

Numbers taken from Count of PA Nonexempt Recipients/Volunteers

TANF	1,852
SN Families with Dependent Children (SN MOE)	1,250
SNA cases without Dependent Children (SN Non-MOE)	1,588

The following examples are intended to demonstrate the use of these individual counts in determining the allocation percentages for use on the RF-2A, Schedule D-3.

Example using the SN MOE count as part of the TANF Program:

	TANF	SNAP E&T	Non-Federal	Total
Base Number	1,852		1,588	
Adjustments:				
• SN MOE	1,250			
• SN Non-MOE <sup>1</sup>		1,272	(1,272)	
• NPA-SNAP		71		
Adjusted Counts <sup>2</sup>	3,102	1,343	316	4,761
Percentages <sup>3</sup>	65.15%	28.21%	6.64%	100.00%

Example using the SN MOE count as part of the SNAP E&T Program:

	TANF	SNAP E&T	Non-Federal	Total
Base Number	1,852		1,588	
Adjustments:				
• SN MOE	1250			
• SN MOE Nonexempt Recipients/Volunteers <sup>4</sup>	(880)	880		
• SN Non-MOE <sup>1</sup>		1,272	(1,272)	
• NPA-SNAP		71		
Adjusted Counts <sup>2</sup>	2,222	2,223	316	4,761
Percentages <sup>3</sup>	46.67%	46.69%	6.64%	100.00%

1. The 1,588 individual counts on the report includes the 1,272 SN Non-MOE individuals counted as SNAP E&T on the report. SN Non-MOE individuals are not eligible for federal funding under TANF rules but may be eligible for SNAP E&T funding, if the individual is determined to be subject to SNAP work requirements/volunteer and the activity is allowable under SNAP E&T. However, such individuals must be removed from the non-federal count to avoid duplication.

2. The amount removed should not exceed the number of non-federal individuals. The amount transferred from non-federal to SNAP E&T should be limited so the adjusted non-federal individuals is not less than zero.

3. 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.
4. The 880 SN MOE individuals on the report are added with the 1,272 SN Non-MOE individuals and the 71 NPA-SNAP individuals from the SNAP Nonexempt Recipients/Volunteers section of the Claiming Tool to determine the number of individuals attributable to SNAP E&T. SN MOE individuals may be eligible for SNAP E&T funding, if the individual is determined to be subject to SNAP work requirements/volunteer and the activity is allowable under SNAP E&T. However, the 880 SN MOE individuals must be removed from TANF count to avoid duplication.

## **New York City**

### **Engagement Report**

NYC 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 SN 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 SN (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 (TANF Individual Exceeding 5-Year Limit) on the Welfare Management System Authorization (WMS-3209). SNA MOE cases which include an individual who is a SNAP work registrant/SNAP E&T volunteer meet both the TANF and SNAP 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 SNAP E&T 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 SNAP E&T it must be done consistently throughout the FFY. Districts who elect to include SNA MOE cases which include an individual who is a SNAP work registrant/SNAP E&T volunteer under SNAP E&T will need to further categorize the Converted cases included on the engagement report to identify the number of SNA MOE cases with a SNAP work registrant/SNAP E&T volunteer who is engaged in SNAP E&T allowable activities and the number of SNA MOE cases which include a SNAP work registrant/SNAP E&T volunteer who is engaged in activities that are not permitted under SNAP E&T or SNA MOE families which do not include an individual who is a SNAP work registrant/SNAP E&T volunteer. SNA MOE cases that do not include an individual who is a SNAP work registrant/SNAP E&T volunteer or are receiving services which are not reimbursable under the SNAP E&T 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 SNAP E&T would be included in the number of SN cases without dependent children (non-federal) as described below.

The number of SN cases on the engagement report represents the total number of SN cases without dependent children (non-federal) and SN cases with children who were not converted that are receiving SN at the time the engagement report is created. Districts who include SN cases without dependent children when determining the number of cases attributable to SNAP E&T will need to further categorize these cases to identify the number of SN cases without dependent children which include an individual who is a SNAP work registrant/SNAP E&T volunteer who is engaged in SNAP E&T allowable activities

from SN cases that do not include a SNAP work registrant/SNAP E&T volunteer or are engaged in activities that are not permitted under SNAP E&T. Only those SN cases without dependent children who include a SNAP work registrant/SNAP E&T volunteer who is engaged in SNAP E&T allowable activities may be included as part of the cases attributed to the SNAP E&T 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) 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 SN (non-federal) Engagement Report are further reviewed to determine the individual’s work registrant/SNAP E&T volunteer status and work activity to ensure only allowable costs attributable to SNA SNAP work registrants/SNAP E&T volunteers are allocated to SNAP E&T.
- 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 SNAP E&T since these individuals are not subject to SNAP 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 SN (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 SNAP E&T activity to be attributed to SNAP E&T 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/SNAP E&T volunteer status and work activity to ensure only allowable costs attributable to SNA SNAP work registrants/SNAP E&T volunteers are allocated to SNAP E&T. Cases in the following status are attributed to SNAP E&T unless they volunteer since these individuals are subject to SNAP 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-SNAP 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-SNAP 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 SNAP E&T), SNA (non-federal, including converted, not attributable to TANF or SNAP E&T) and SNAP E&T.

A copy of an Engagement Report follows:

**Human Resources Administration**  
**CA - July 26,2009 - Weekly Report**  
**CA - Weekly Caseload Engagement Status**

	July 26, 2009		-35 Days	August 30, 2009		-63 Days	September 27, 2009	
	#	%	Change	#	%	Change	#	%
<b>Total ACTIVE CASES - NYCWAY</b>	<b>179,641</b>		<b>(277)</b>	<b>179,918</b>		<b>(1,095)</b>	<b>180,736</b>	
<b>Active Single Issue Cases</b>	<b>7,029</b>		<b>(43)</b>	<b>7,072</b>		<b>(412)</b>	<b>7,441</b>	
<b>Total UNDERCARE CASES</b>	<b>172,612</b>	<b>100.0%</b>	<b>(234)</b>	<b>172,846</b>	<b>100.0%</b>	<b>(683)</b>	<b>173,295</b>	<b>100.0%</b>
<b>INDEFINITELY UNENGAGEABLE</b>	<b>70,652</b>	<b>40.9%</b>	<b>(143)</b>	<b>70,795</b>	<b>41.0%</b>	<b>(64)</b>	<b>70,716</b>	<b>40.8%</b>
Case Head on SSI	1,592	0.9%	(49)	1,641	0.9%	177	1,415	0.8%
HASA Case	23,993	13.9%	(24)	24,017	13.9%	(61)	24,054	13.9%
Child Only Cases (ages 17 and under)	30,151	17.5%	(28)	30,179	17.5%	(205)	30,356	17.5%
Case Head Age 60 or Over	14,916	8.6%	(42)	14,958	8.7%	25	14,891	8.6%
<b>TEMPORARILY UNENGAGEABLE</b>	<b>16,276</b>	<b>9.4%</b>	<b>(309)</b>	<b>16,585</b>	<b>9.6%</b>	<b>(80)</b>	<b>16,356</b>	<b>9.4%</b>
*Temporarily Incapacitated - Health	684	0.4%	(8)	692	0.4%	(3)	687	0.4%
Child Under 3 Months	1,296	0.8%	(81)	1,377	0.8%	(47)	1,343	0.8%
*SSI Pending/Apppealing	10,429	6.0%	(87)	10,516	6.1%	167	10,262	5.9%
Temporarily Exempt	2,580	1.5%	(36)	2,616	1.5%	(18)	2,598	1.5%
Pending WeCARE Scheduling/Outcome	1,287	0.7%	(97)	1,384	0.8%	(179)	1,466	0.8%
<b>TOTAL UNENGAGEABLE CASES</b>	<b>86,928</b>	<b>50.4%</b>	<b>(452)</b>	<b>87,380</b>	<b>50.6%</b>	<b>(144)</b>	<b>87,072</b>	<b>50.2%</b>
<b>TOTAL ENGAGEABLE CASES</b>	<b>85,684</b>	<b>49.6%</b>	<b>218</b>	<b>85,466</b>	<b>49.4%</b>	<b>(539)</b>	<b>86,223</b>	<b>49.8%</b>
<b>ENGAGED</b>	<b>55,732</b>	<b>65.0%</b>	<b>1,397</b>	<b>54,335</b>	<b>63.6%</b>	<b>159</b>	<b>55,573</b>	<b>64.5%</b>
<b>WORK</b>	<b>37,061</b>	<b>43.3%</b>	<b>464</b>	<b>36,597</b>	<b>42.8%</b>	<b>407</b>	<b>36,654</b>	<b>42.5%</b>
Employment	22,103	25.8%	(205)	22,308	26.1%	(98)	22,201	25.7%
*-Budgeted	18,361	21.4%	(476)	18,837	22.0%	(330)	18,691	21.7%
- < 20 hrs	4,770	5.6%	(102)	4,872	5.7%	(190)	4,960	5.8%
- 20+ & <30 hrs	2,934	3.4%	(113)	3,047	3.6%	(138)	3,072	3.6%
- 30+ hrs	10,657	12.4%	(261)	10,918	12.8%	(2)	10,659	12.4%
-Not Budgeted: No Aid to Continue	1,974	2.3%	162	1,812	2.1%	(12)	1,986	2.3%
-Grant Diversion	1,723	2.0%	128	1,595	1.9%	304	1,419	1.6%
Wage Subsidy	45	0.1%	(19)	64	0.1%	(60)	105	0.1%
WEP	10,895	12.7%	720	10,175	11.9%	551	10,344	12.0%
-WEP Basic	1,453	1.7%	359	1,094	1.3%	262	1,191	1.4%
-WEP Medical Limitations/WECARE	126	0.1%	(2)	128	0.1%	8	118	0.1%
-WEP & BGIN Managed Activities	2,025	2.4%	202	1,823	2.1%	155	1,870	2.2%
-WEP Special	363	0.4%	(43)	406	0.5%	(39)	422	0.5%
-WEP & Job Skills	3,748	4.4%	114	3,634	4.3%	(42)	3,790	4.4%
-WEP & Substance Abuse Treatment	183	0.2%	7	176	0.2%	26	157	0.2%
-WEP/Substance Abuse/Job Search	226	0.3%	25	201	0.2%	18	208	0.2%
-WEP/Substance Abuse/Training	6	0.0%	4	2	0.0%	(3)	9	0.0%
-WEP/WECARE Concurrent Activity	2,372	2.8%	(103)	2,475	2.9%	192	2,180	2.5%
-WEP & Training	393	0.5%	157	236	0.3%	(6)	399	0.5%
Other Work Activity	9	0.0%	0	9	0.0%	3	6	0.0%
Substance Abuse Residential Treatment	4,054	4.7%	(51)	4,105	4.8%	(49)	4,103	4.8%
<b>OTHER PARTICIPATION</b>	<b>18,671</b>	<b>21.8%</b>	<b>933</b>	<b>17,738</b>	<b>20.8%</b>	<b>(248)</b>	<b>18,919</b>	<b>21.9%</b>
Education/Training	1,916	2.2%	751	1,165	1.4%	91	1,825	2.1%
Job Search Under 6 weeks	152	0.2%	(49)	201	0.2%	(1)	153	0.2%
Job Search 6weeks (+)	1,263	1.5%	(80)	1,343	1.6%	(366)	1,629	1.9%
Student over age 15	2,109	2.5%	45	2,064	2.4%	103	2,006	2.3%
Substance Abuse Treatment	4,209	4.9%	72	4,137	4.8%	(9)	4,218	4.9%
Substance Abuse/Job Search	48	0.1%	(5)	53	0.1%	(8)	56	0.1%
Substance Abuse/Training	58	0.1%	(2)	60	0.1%	(6)	64	0.1%
Wellness/Rehab/WeCARE	3,280	3.8%	(102)	3,382	4.0%	(102)	3,382	3.9%
WeCARE & Substance Abuse	41	0.0%	4	37	0.0%	4	37	0.0%
WeCARE Vocational Rehabilitation	1,626	1.9%	110	1,516	1.8%	(70)	1,696	2.0%
WeCARE Concurrent Activity	913	1.1%	85	828	1.0%	(40)	953	1.1%
Needed at Home	3,056	3.6%	104	2,952	3.5%	156	2,900	3.4%
<b>IN ENGAGEMENT PROCESS</b>	<b>8,215</b>	<b>9.6%</b>	<b>(572)</b>	<b>8,787</b>	<b>10.3%</b>	<b>(821)</b>	<b>9,036</b>	<b>10.5%</b>
*Call-in Appointment Scheduled	6,662	7.8%	(573)	7,235	8.5%	(677)	7,339	8.5%
*Eligibility Call-In Appointment Scheduled	165	0.2%	26	139	0.2%	(31)	196	0.2%
WeCARE Assessment Scheduled	1,115	1.3%	11	1,104	1.3%	(3)	1,118	1.3%
In Review Process	273	0.3%	(36)	309	0.4%	(110)	383	0.4%
<b>IN SANCTION PROCESS</b>	<b>9,589</b>	<b>11.2%</b>	<b>(379)</b>	<b>9,968</b>	<b>11.7%</b>	<b>(113)</b>	<b>9,702</b>	<b>11.3%</b>
Conciliation/Conference/NOI	9,041	10.6%	(199)	9,240	10.8%	59	8,982	10.4%
*Awaiting Conciliation Scheduling	83	0.1%	(170)	253	0.3%	(142)	225	0.3%
Fair Hearing	465	0.5%	(10)	475	0.6%	(30)	495	0.6%
-Contesting	460	0.5%	(11)	471	0.6%	(25)	485	0.6%
-Not Contesting	5	0.0%	1	4	0.0%	(5)	10	0.0%
<b>SANCTION IN EFFECT</b>	<b>12,148</b>	<b>14.2%</b>	<b>(228)</b>	<b>12,376</b>	<b>14.5%</b>	<b>236</b>	<b>11,912</b>	<b>13.8%</b>
<b>UNENGAGED</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

## Claiming of F3 Costs on the RF-2A, Schedule D-3

RF-2A, Schedule D-3, Section 1 provides 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 SNAP E&T categories (administration at 100% federal, administration at 50% federal, participant reimbursement and dependent care reimbursement) and the non-federal employment programs. SN-MOE cases with a SNAP work registrant meet both the TANF and SNAP 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 have the option of including SN-MOE clients that include work registrant coded individuals as either SNAP E&T cases or as TANF cases at the beginning of the FFY. Once the district has made the decision to add these cases to TANF or SNAP E&T 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

Column 1 (Total) - equals the RF-2A, Schedule D, line 23 (Total Salary and Non-Salary Expense), column 4 (Employment Programs F3).

#### Line 2 Participant and Dependent Care Costs

Column 1 (Total) - equals the sum of columns 6 (Participant Reimbursement) and 7 (Dependent Care).

Column 6 (Participant Reimbursement) - equals the sum of object of expense line 19.1 and 19.3 from the RF-2A, LDSS-923, column 4 (Employment Programs F3).

Column 7 (Dependent Care) - equals the RF-2A, LDSS-923, object of expense line 19.2, column 4 (Employment Programs F3).

Note: Dependent Care payments identified directly to SNAP and SNAP E&T, made in a FFY subsequent to a service period end date or any applicable milestone date of the contract must be claimed in the appropriate FFY based on the service period end date or milestone achievement date defined in the contract. Refer to 7CFR Part 3016.

#### Line 3 Employment Related Transportation

Column 1 (Total) - equals column 2 (TANF Program).

Column 2 (TANF Program) - equals the RF-2A, LDSS-923, object of expense line 19.4, column 4 (Employment Programs F3).

#### Line 4 Work Subsidies for Training

Column 1 (Total) - equals column 2 (TANF Program).

Column 2 (TANF Program) - equals the RF-2A, LDSS-923, object of expense line 19.5, column 4 (Employment Programs F3).

#### Line 5 Education and Training

Column 1 (Total) - equals column 2 (TANF Program).

Column 2 (TANF Program) - equals the RF-2A, LDSS-923, object of expense line 19.6, column 4 (Employment Programs F3).

**Line 6 Other Work Activities**

Column 1 (Total) - equals column 2 (TANF Program).

Column 2 (TANF Program) - equals the RF-2A, LDSS-923, object of expense line 19.7, column 4 (Employment Programs F3).

**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. Districts may include the SN-MOE cases with a SNAP work registrant as either TANF or SNAP E&T 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 SNAP work registrant/volunteer or who are receiving services that are not reimbursable under the SNAP E&T 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 FFY.

Individuals or cases that cannot be included under TANF or SNAP E&T would be included in the number of SN individuals/cases without dependent children (non-federal) as described above in the section ["Counts for Allocating Employment Costs"](#).

Contract payments identified directly to SNAP and SNAP E&T, made in a FFY subsequent to a service period end date, or any applicable milestone date of the contract, must be claimed in the appropriate FFY based on the service period end date or milestone achievement date defined in the contract. Refer to 7CFR Part 3016.

Column 1 (Total) - equals the sum of columns 2 (TANF Program), 3 (TANF Administration), 4 (SNAP E&T Administrative Costs 100%), 5 (SNAP E&T Administrative Costs 50%) and 8 (Non-Federal Employment Program).

Column 2 (TANF Program) - enter the amount of salaries and/or non-salary costs that can be directly identified as TANF program costs. Districts should report their F-3.1 functional costs in this column.

Column 3 (TANF Administration) - enter 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. Districts should report their F-3.1A functional costs in this column.

Column 4 (SNAP E&T Administrative Costs 100%) - enter the amount of salaries and/or non-salary costs that can be directly identified to SNAP E&T 100%. Districts should report their F-3.2 functional costs in this column.

Column 5 (SNAP E&T Administrative Costs 50%) - enter the amount of salaries and/or non-salary costs that can be directly identified to SNAP E&T 50%. Districts should report their F-3.3 functional costs in this column.

Column 8 (Non-Federal Employment Program) - enter the amount of salaries and/or non-salary costs that can be directly identified to non-federal employment programs. Districts should report their F-3.4 functional costs in this column.

**Line 8 Net Employment Costs**

Column 1 (Total) - equals the result of subtracting the sum of lines 2 (Participant and Dependent Care Costs) through 7 (Direct Charge Costs) from line 1 (Total Employment Costs) for this column.

**Line 9 Distribution Percentages (Case Counts)**

Note: individual counts come from the Local District PA/SNAP Claiming Tool (upstate) and case counts come from the NYC Engagement Report (NYC) for the instructions below. Also, the sum of columns 3 (TANF administration), 4 (SNAP E&T Administrative Costs 100%), 5 (SNAP E&T Administrative Costs 50%) and 8 (Non-Federal Employment Program) must equal 100% otherwise the largest value in these columns needs to be adjusted so that the sum equals 100%. If the largest amount is in more than one column, the first instance from the left is the one that needs to be adjusted.

Column 1 (Total) - equals 100%.

Column 3 (TANF Administration) - enter the result rounded to the nearest hundredth of a percent of dividing Total TANF Employment individuals/cases by Total Employment individuals/cases.

Column 4 (SNAP E&T Administrative Costs 100%) - enter the result rounded to the nearest hundredth of a percent of dividing Total SNAP E&T 100% Employment individuals/cases by Total Employment individuals/cases.

Column 5 (SNAP E&T Administrative Costs 50%) - enter the result rounded to the nearest hundredth of a percent of dividing Total SNAP E&T 50% Employment individuals/cases by Total Employment individuals/cases.

Column 8 (Non-Federal Employment Program) - enter the result rounded to the nearest hundredth of a percent of dividing Total Non-Federal Employment individuals/cases by Total Employment individuals/cases.

**Line 10 Employment Costs Allocated**

Column 1 (Total) - equals line 8 (Net Employment Costs), column 1 (Total).

Columns 3 (TANF Administration), 4 (SNAP E&T Administrative Costs 100%), 5 (SNAP E&T Administrative Costs 50%) and 8 (Non-Federal Employment Program) - equals the result rounded to the nearest dollar of multiplying line 8 (Net Employment Costs), column 1 (Total) by line 9 (Distribution Percentages) for each column. If the sum of these columns does not equal column 1 (Total), the largest value is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

**Line 11 Total Employment Program Costs**

Column 1 (Total) - equals the sum of lines 2 (Participant and Dependent Care Costs) through 7 (Direct Charge Costs) and 10 (Employment Costs Allocated) for this column.

Column 2 (TANF Program) - equals the sum of lines 3 (Employment Related Transportation) through 7 (Direct Charge Costs) for this column.

Columns 3 (TANF Administration), 4 (SNAP E&T Administrative Costs 100%), 5 (SNAP E&T Administrative Costs 50%) and 8 (Non-Federal Employment Program) - equals the sum of lines 7 (Direct Charge Costs) and 10 (Employment Costs Allocated) for each column

Columns 6 (Participant Reimbursement) and 7 (Dependent Care) - equals line 2 (Participant and Dependent Care Costs) for each column.

**Line 12 Federal Share**

Column 1 (Total) - equals the sum of columns 2 (TANF Program) through 7 (Dependent Care).

Column 2 (TANF Program) - equals the sum of lines 1 (Employment Related Transportation) through 5 (Direct Charge Costs) of Section 1A, TANF Program Federal Share column.

Column 3 (TANF Administration) - enter the share to be assigned to FFFS. If nothing is entered, ACS enters the result rounded to the nearest dollar of multiplying 50% by line 11 (Total Employment Program Costs), column 3 (TANF Administration).

Column 4 (SNAP E&T Administrative Costs 100%) - equals line 11 (Total Employment Program Costs), column 4 (SNAP E&T Administrative Costs 100%).

Columns 5 (SNAP E&T Administrative Costs 50%), 6 (Participant Reimbursement) and 7 (Dependant Care) - equals the result rounded to the nearest dollar of multiplying 50% by line 11 (Total Employment Program Costs) for each column.

#### Line 13 Balance

Columns 1 (Total), 2 (TANF Program), 3 (TANF Administration), 5 (SNAP E&T Administrative Costs 50%), 6 (Participant Reimbursement) and 7 (Dependant Care) - equals the results of subtracting line 12 (Federal Share) from line 11 (Total Employment Program Costs) for each column.

Column 8 (Non-Federal Employment Program) - equals line 11 (Total Employment Program Costs), column 8 (Non-Federal Employment Program).

#### Line 14 State Share

Column 1 (Total) - equals the sum of columns 2 (TANF Program), 3 (TANF Administration), 5 (SNAP E&T Administrative Costs 50%), 6 (Participant Reimbursement), 7 (Dependent Care) and 8 (Non-Federal Employment Program).

Columns 2 (TANF Program), 3 (TANF Administration), 5 (SNAP E&T Administrative Costs 50%), 6 (Participant Reimbursement), 7 (Dependent Care) and 8 (Non-Federal Employment Program) - leave blank due to the shift in funding to FFFS.

#### Line 15 Local Share

Column 1 (Total) - equals the sum of columns 2 (TANF Program), 3 (TANF Administration), 5 (SNAP E&T Administrative Costs 50%), 6 (Participant Reimbursement), 7 (Dependent Care) and 8 (Non-Federal Employment Program).

Columns 2 (TANF Program), 3 (TANF Administration), 5 (SNAP E&T Administrative Costs 50%), 6 (Participant Reimbursement), 7 (Dependent Care) and 8 (Non-Federal Employment Program) - equals the result of subtracting line 14 (State Share) from line 13 (Balance) for each column.

### **Section 1A: Calculation of Federal Shares of TANF Program Costs (Memo Entry Only)**

#### TANF Program Costs

Line 1 (Employment Related Transportation) - equals Section 1, line 3 (Employment Related Transportation), column 2 (TANF Program).

Line 2 (Work Subsidies for Training) - equals Section 1, line 4 (Work Subsidies for Training), column 2 (TANF Program).

Line 3 (Education and Training) - equals Section 1, line 5 (Education and Training), column 2 (TANF Program).

Line 4 (Other Work Activities) - equals Section 1, line 6 (Other Work Activities), column 2 (TANF Program).

Line 5 (Direct Charge Costs) - equals Section 1, line 7 (Direct Charge Costs), column 2 (TANF Program).

**Federal Share Reimbursement Percentage**

Lines 1 (Employment Related Transportation) through 5 (Direct Charge Costs) - ACS defaults to 50%, but this may be overwritten to assign a different percentage to FFFS.

**TANF Program Federal Share**

Lines 1 (Employment Related Transportation) through 5 (Direct Charge Costs) - equals the result rounded to the nearest dollar of multiplying TANF Program Costs by Federal Share Reimbursement Percentage for each line. The sum of all these lines is transferred to Section 1, line 12 (Federal Share), column 2 (TANF Program).

**TANF Program State and Local Shares**

Lines 1 (Employment Related Transportation) through 5 (Direct Charge Costs) - equals the result of subtracting TANF Program Federal Share from TANF Program Costs for each line.

**Section 2 - Computation of Central Services Federal Share**

**Line 1 Total Employment Central Services Costs**

Column 1 (Total) - equals the RF-2A, Schedule D, line 29 (Total Central Services Costs Distributed), column 4 (Employment Programs F3).

**Line 2 Direct Charge Costs**

Column 1 (Total) - equals the sum of columns 3 (TANF Administration), 4 (SNAP E&T Administrative Costs 100%), 5 (SNAP E&T Administrative Costs 50%) and 8 (Non-Federal Employment Program).

Columns 3 (TANF Administration), 4 (SNAP E&T Administrative Costs 100%), 5 (SNAP E&T Administrative Costs 50%) and 8 (Non-Federal Employment Program) - enter in each column the central services costs associated (if any) with the directly charged costs reported in Section 1. This is calculated by first dividing the number of staff that are directly identified to a specific category by the RF-2A, Schedule D, line 8 (Total Staff Assigned to Function), column 4 (Employment Program F3). The resulting percentages for each category are multiplied by line 1 (Total Employment Costs), column 1 (Total). The identified amounts are entered on the respective columns for this line.

**Line 3 Net Employment Central Services Costs**

Column 1 (Total) - equals the result of subtracting line 2 (Direct Charge Costs) from line 1 (Total Employment Central Services Costs) for this column.

**Line 4 Distribution Percentage**

Column 1 (Total) - equals Section 1, line 9 (Distribution Percentages), column 1 (Total).

Column 3 (TANF Administration) - equals Section 1, line 9 (Distribution Percentages), column 3 (TANF Administration).

Column 4 (SNAP E&T Administrative Costs 100%) - equals Section 1, line 9 (Distribution Percentages), column 4 (SNAP E&T Administrative Costs 100%).

Column 5 (SNAP E&T Administrative Costs 50%) - equals Section 1, line 9 (Distribution Percentages), column 5 (SNAP E&T Administrative Costs 50%).

Column 8 (Non-Federal Employment Program) - equals Section 1, line 9 (Distribution Percentages), column 8 (Non-Federal Employment Program).

**Line 5 Central Services Costs Distributed**

Column 1 (Total) - equals line 3 (Net Employment Central Services Costs), column 1 (Total).

Columns 3 (TANF Administration), 4 (SNAP E&T Administrative Costs 100%), 5 (SNAP E&T Administrative Costs 50%) and 8 (Non-Federal Employment Program) - equals the result rounded to the nearest dollar of multiplying line 3 (Net Employment Central Services Costs), column 1 (Total) by line 4 (Distribution Percentage) for each column. If the sum of these columns does not equal column 1 (Total), the largest value is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

**Line 6 Total Central Services Costs**

Columns 1 (Total), 3 (TANF Administration), 4 (SNAP E&T Administrative Costs 100%), 5 (SNAP E&T Administrative Costs 50%) and 8 (Non-Federal Employment Program) - equals the sum of lines 2 (Direct Charge Costs) and 5 (Central Services Costs Distributed) for each column.

**Line 7 Federal Share**

Column 1 (Total) - equals the sum of columns 3 (TANF Administration), 4 (SNAP E&T Administrative Costs 100%) and 5 (SNAP E&T Administrative Costs 50%).

Column 3 (TANF Administration) - enter the share to be assigned to FFFS. If nothing is entered, ACS enters the result rounded to the nearest dollar of multiplying 50% by line 6 (Total Central Services Costs), column 3 (TANF Administration).

Column 4 (SNAP E&T Administrative Costs 100%) - equals line 6 (Total Central Services Costs), column 4 (SNAP E&T Administrative Costs 100%).

Column 5 (SNAP E&T Administrative Costs 50%) - equals the result rounded to the nearest dollar of multiplying 50% by line 6 (Total Central Services Costs), column 5 (SNAP E&T Administrative Costs 50%).

**Line 8 Local Share**

Column 1 (Total) - equals the sum of columns 3 (TANF Administration), 5 (SNAP E&T Administrative Costs 50%) and 8 (Non-Federal Employment Program).

Columns 3 (TANF Administration) and 5 (SNAP E&T Administrative Costs 50%) - equals the result of subtracting line 7 (Federal Share) from line 6 (Total Central Services Costs) for each column.

Column 8 (Non-Federal Employment Program) - equals line 6 (Other Work Activities), column 8 (Non-Federal Employment Program).



SCHEDULE D-2 ALLOCATION AND CLAIMING OF ADMINISTRATIVE COSTS FOR EMPLOYMENT PROGRAMS									
ITEM	TOTAL (1)	TANF PROGRAM (2)	TANF ADMINISTRATION (3)	SUPPLEMENTAL NUTRITION AND ASSISTANCE PROGRAM EMPLOYMENT & TRAINING PROGRAM (SNAP E&T)		MONTH			
				ADMINISTRATIVE COSTS 100% (4)	ADMINISTRATIVE COSTS 50% (5)		DISTRICT PARTICIPANT REIMBURSEMENT (6)	DISTRICT DEPENDENT CARE (7)	NON-FEDERAL EMPLOYMENT PROGRAM (8)
<b>Section 1: Procedure for Calculating Federal and State Shares</b>									
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)									
10. Employment Costs Allocated									
11. Total Employment Program Costs (Lines 2 Through 7 and 10)									
12. Federal Share									
13. Balance									
14. State Share									
15. Local Share									
<b>Section 1A: Calculation of Federal Shares of TANF Program Costs (Memo Entry Only)</b>									
ITEM	FEDERAL SHARE PROGRAM COSTS	FEDERAL SHARE REIMBURSEMENT PERCENTAGE	TANF PROGRAM FEDERAL SHARE	TANF PROGRAM STATE AND LOCAL SHARES					
1. Employment Related Transportation									
2. Work Subsidies for Training									
3. Education and Training									
4. Other Work Activities									
5. Direct Charge Costs									

LRSS-2347-B1 Reverse (Revised 10/15)

**SCHEDULE D-3  
ALLOCATION AND CLAIMING OF ADMINISTRATIVE COSTS FOR EMPLOYMENT PROGRAMS**

Section 2: Computation of Central Services Federal Share	TOTAL (1)	TANF PROGRAM (2)	TANF ADMINISTRATION (3)	ADMINISTRATIVE COSTS		50% ADMINISTRATIVE COSTS (5)	PARTICIPANT REIMBURSEMENT (6)	TRAINING PROGRAM EMPLOYMENT & ASSISTANCE PROGRAM (SNAP EBT) DEPENDENT CARE (7)	NON-FEDERAL EMPLOYMENT PROGRAM (8)
				100% ADMINISTRATIVE COSTS (4)					
ITEM									
1. Total Employment Central Services Costs (Schedule D, Line 29, Col. 3)									
2. Direct Charge Costs									
3. Net Employment Central Services Costs									
4. Distribution Percentage (From Line 9 Above)									
5. Central Services Costs Distributed									
6. Total Central Services Costs									
7. Federal Share									
8. Local Share									

# Chapter 11: Medicaid Payments/ Authorizations (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 RF-2A, Schedule D-4 .....	11-6

## Introduction

This chapter describes the F4 function, and the types of employees and costs that can be coded to the function.

## Description

The F4 function includes all direct transactions for determining Title XIX Medical Assistance (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 (federally participating (FP) or federally non-participating (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 social services districts (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 MA program.
- Resource investigations related to MA 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 New York State (NYS) Child Health Insurance Plan (SCHIP).
- WMS operational costs allocated to the MA function from the F16 function.
- Application counseling for new Medicaid applicants subject to Modified Adjusted Gross Income (MAGI) rules.

The F4 function should specifically exclude the following costs, which should be coded to the F5 function:

- MA policy panning/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 RF-2A, LDSS-2347-B2 “Schedule D-4 Calculation for Medical Assistance Eligibility Determination/Authorization/Payments Cost Shares” (RF-2A, 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 MA 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 MA 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 MA 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 central services costs that are funded 50% federal share and 50% local share. These costs are not exempt from the district administrative cost cap.

#### SCHIP

The RF-2A, Schedule D-4 also reports SCHIP Medicaid expansion administrative costs. SCHIP 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%

FPL and children who are 6 to 19 years of age at the 133% FPL. The administrative costs for this program are reimbursed at 65% federal and 35% state.<sup>1</sup> They are exempt from the district administrative cost cap.

#### Child/Teen Health Plan (C/THP)

In addition, the RF-2A, Schedule D-4 reports costs related to contractual agreements between the districts and their early intervention agencies that act on behalf of the district to identify and assess the health care needs of infants and toddlers eligible for C/THP.

## 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 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 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 SCHIP. Such costs should be identified as F4.3

Staff devoted full time to MA 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 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 RF-2A, LDSS-2347 "Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program" (RF-2A, Schedule D) to the F4 function from the F40 function;

---

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

- District overhead costs allocated on the RF-2A, Schedule D to the F4 function from the F20 function;
- WMS costs allocated to the MA program from the WMS Worksheet. See [Chapter 17](#) of this manual for more information on allocating WMS costs to the benefiting programs;
- Central services costs allocated on the RF-2A, Schedule D to the F4 function from the overhead functions; and
- MA eligibility determination costs identified from results of the Intake/Case Maintenance (I/CM) Random Moment Survey (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 function. These costs are transferred from the RF-2A, LDSS-2347A “Schedule D-1 Claiming of Intake/Case Maintenance Expenditures” (RF-2A, Schedule D-1) to the RF-2A, Schedule D-4. See [Chapter 8](#) and [Chapter 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 RF-2A, LDSS-2347-B “Schedule D-2, Allocation for Claiming General Services Administration Expenditures” (RF-2A, Schedule D-2) to the RF-2A, Schedule D-4. See [Chapter 9](#) and [Chapter 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 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 district to identify and assess the health care needs of infants and toddlers eligible for C/THP. Such costs should be identified as F4.3.
- 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:

    - 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 district 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, NYS 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 NYS Department of Health (DOH) calculates district-specific estimated local share cap amounts using the 2005 base period. Starting January 1, 2006 districts pay equal weekly payments based on the calculated amount for State Fiscal Year (SFY) 2005/06. Starting April 1, 2006 districts pay equal weekly payments based on the SFY 2006/07 amount. DOH computes the calendar year 2005 amounts using actual expenditures and adjustments by June 30, 2006 and promulgates final annual (and weekly) SFY 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.

Districts continue to complete the MA 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. DOH notifies 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 DOH 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 district Medicaid cap payments to NYS, at the option of the district, 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 RF-2A, Schedule D-4**

The RF-2A, Schedule D-4 is used for the distribution and claiming of F4 coded MA administrative expenditures transferred from the RF-2A, Schedule D, F1 coded MA Beneficial administrative costs transferred from the RF-2A, Schedule D-1, and F2 coded MA Health Related administrative costs transferred from the RF-2A, Schedule D-2. MA Eligibility, Family Planning, Personal Care costs, SCHIP, Early Intervention Program contracts, and related central services costs are identified along with applicable federal participation rates and federal, state, and local shares.



## Federal Participating Percentages

There are two percentages to identify the federal participation of MA costs. These are the Medical Assistance Federal Participating Percentage (MA-FPP%) and the Safety Net Beneficial Federal Participation Percentage (SN-FPP%).

The MA-FPP% is calculated by the district on a quarterly basis from information contained in the same MR-0-36 used to calculate the MA family planning percentage. This MA-FPP% 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 FNP cases, the administrative costs of the MA program are apportioned between FP and FNP reimbursement categories using this percentage.

The SN-FPP% is provided by the NYS Office of Temporary and Disability Assistance (OTDA) Bureau of Financial Services (BFS) on a quarterly basis, and applied to SN beneficial costs transferred from the RF-2A, Schedule D-1 to the RF-2A, Schedule D-4 (Section III).

### MR-0-36

DOH's MR-0-36 uses monthly data from the Management and Administrative Reporting Subsystem (MARS) of the Medicaid Management Information System (MMIS). The MR-0-36 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 RF-2A, Schedule D-4 should be dated for the middle month of the preceding quarter. For example, February's MR-0-36 is used to calculate the percentages for claims submitted by the district for April, May, and June. If this report is unavailable, the district should use the latest MR-0-36 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 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 the RF-2A, Schedule D-4

The RF-2A, Schedule D-4 is completed and submitted monthly. All districts must complete sections I, II, and III. Section III 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 RF-2A, Schedule D-4. Negative numbers cannot be added. Any necessary adjustments to allocation percentages should be taken against the largest result.

### Section I: Calculation of Federal, State and Local Shares

Line 1 - Total MA Costs

Column 1 (Total) - equals the amount from the RF-2A, Schedule D, line 23 (Total Salary and Non-Salary Expense), column 5 (Medical Assistance Elig./Det./Auth./Payments F4).

Column 2 (Title XIX MA Eligibility) - equals the result of subtracting the sum of columns 3 (title XIX Family Planning) through 6 (Working Disabled) from column 1 (Total).

Column 3 (Title XIX Family Planning) - enter the result rounded to the nearest dollar of multiplying the MA family planning percentage by the result of subtracting column 4 (Title XIX Personal Care) from column 1 (Total).

The MA family planning percentage is calculated on a quarterly basis using the Grand Total Section of the MR-0-36. The sum of the Grand Total beneficiary counts for the Family Planning and C/THP Family Planning columns is divided by the sum of the Grand Total beneficiary counts for the Family Planning, C/THP, C/THP Family Planning, and All Other Services columns.

Column 4 (Title XIX Personal Care) - enter those costs included in column 1 (Total) 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) - enter the result rounded to the nearest dollar of multiplying the SCHIP percentage by the result of subtracting column 4 (Title XIX Personal Care) from column 1 (Total) if there are no costs that can be directly identified to this activity, otherwise enter only the staff and other costs solely devoted to the program.

The SCHIP percentage is calculated on a quarterly basis using the Grand Total Section of the MR-0-36. The beneficiary counts for the Child 6-18 (133% FPL) category Total column is divided by the Grand Total beneficiary counts Total column.

Column 6 (Working Disabled) - enter the result rounded to the nearest dollar of multiplying the Working Disabled Buy-In percentage by the result of subtracting column 4 (Title XIX Personal Care) from column 1 (Total) if there are no costs that can be directly identified to this activity, otherwise enter only the staff and other costs solely devoted to the program.

The Working Disabled Buy-In percentage is calculated on a quarterly basis using the Grand Total Section of the MR-0-36. The sum of the beneficiary counts for the Medicaid Buy-In-Disabled and Medicaid Buy-In-Medically Improved categories for the 0-20 and 21-64 age groups (do not include the 65+ age group) Total columns is divided by the Grand Total beneficiary counts Total column.

#### Line 2 Federal Participating Percentage

Column 1 (Total) - enter the MA-FPP% rounded to nearest hundredth of a percent.

The MA-FPP% is calculated on a quarterly basis using the Grand Total Section of the MR-0-36. The beneficiary counts for the FFP Total Title XIX category Total column is divided by the Grand Total beneficiary counts Total column.

#### Line 3 Expenditures Eligible for FFP

Column 1 (Total) - equals the sum of columns 2 (Title XIX MA Eligibility) through 6 (Working Disabled).

Columns 2 (Title XIX MA Eligibility) and 3 (Title XIX Family Planning) - equals the result rounded to the nearest dollar of multiplying line 2 (Federal Participating Percentage), column 1 (Total) by line 1 (Total MA Costs) for each column.

Columns 4 (Title XIX Personal Care), 5 (Title XXI State Child Health Plus) and 6 (Working Disabled) - equals the amount from line 1 (Total MA Costs) for each column.

#### Line 4 Costs From Schedule D-2

Column 1 (Total) - equals the amount from RF-2A, Schedule D-2, Section 1A, line 15 (XIX-MA Health Related Services), column 6 (Total Costs Distributed).

Column 2 (Title XIX MA Eligibility) - equals the amount from column 1 (Total).

#### Line 5 TANF Beneficial Costs from Schedule D-1

Column 1 (Total) - equals the amount from column 2 (Title XIX MA Eligibility).

Column 2 (Title XIX MA Eligibility) - equals the result of adding RF-2A, Schedule D-1, Section 1, line 7 (Less: Medicaid Activities), columns 2 (Family Assistance) and 3 (Safety Net MOE).

**Line 6 Safety Net Beneficial Costs from Schedule D-1 Federally Funded**

Column 1 (Total) - equals the amount from column 2 (Title XIX MA Eligibility).

Column 2 (Title XIX MA Eligibility) - equals the amount from Section III, line 1 (Total Costs), column 3 (Federal Funding). This is eligible for federal funding.

**Line 7 Total MA Costs Eligible for FFP**

Columns 1 (Total) and 2 (Title XIX MA Eligibility) - equals the result of adding together lines 3 (Expenditures Eligible for FFP) through 6 (Safety Net Beneficial Costs from Schedule D-1 Federally Funded) for each column.

Columns 3 (Title XIX Family Planning) through 6 (Working Disabled) - equals the amount from line 3 (Expenditures Eligible for FFP) for each column.

**Line 8 Federal Share**

Column 1 (Total) - equals the result of adding together columns 2 (Title XIX MA Eligibility) through 6 (Working Disabled).

Columns 2 (Title XIX MA Eligibility), 4 (Title XIX Personal Care) and 6 (Working Disabled) - equals the result rounded to the nearest dollar of multiplying 50% by line 7 (Total MA Costs Eligible for FFP) for each column.

Column 3 (Title XIX Family Planning) - equals the result rounded to the nearest dollar of multiplying 90% by line 7 (Total MA Costs Eligible for FFP), column 3 (Title XIX Family Planning).

Column 5 (Title XXI State Child Health Plus) - equals the result rounded to the nearest dollar of multiplying 65% by line 7 (Total MA Costs Eligible for FFP), column 5 (Title XXI State Child Health Plus).

**Line 9 Safety Net Beneficial Costs from Schedule D-1 State Funded**

Column 1 (Total) - equals the amount from column 2 (Title XIX MA Eligibility).

Column 2 (Title XIX MA Eligibility) - equals the amount from Section III, line 1 (Total Costs), column 4 (Balance). This is eligible for state funding only.

**Line 10 Early Intervention Program Contracts**

Column 1 (Total) - equals the amount from column 2 (Title XIX MA Eligibility).

Column 2 (Title XIX MA Eligibility) - equals the result rounded to the nearest dollar of multiplying 50% by the result of multiplying the amount from the RF-2A, LDSS-923 "Cost Allocation Schedule of Payments Administrative Expenses Other Than Salaries" (RF-2A, LDSS-923), object of expense code 18.3, column 5 (Medical Assistance Elig/Det/Auth/Payments F4) by line 2 (Federal Participating Percentage), column 1 (Total).

**Line 11 Balance**

Columns 1 (Total) and 2 (Title XIX MA Eligibility) - equals the result of subtracting lines 8 (Federal Share) and 10 (Early Intervention Program Contracts) from the sum of lines 1 (Total MA Costs), 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) and 9 (Safety Net Beneficial Costs from Schedule D-1 State Funded) for each column.

Columns 3 (Title XIX Family Planning), 4 (Title XIX Personal Care), 5 (Title XXI State Child Health Plus) and 6 (Working Disabled) - equals the result of subtracting line 8 (Federal Share) from line 1 (Total MA Costs) for each column.

**Line 12 State Share**

Column 1 (Total) - equals the sum of columns 2 (Title XIX MA Eligibility) through 6 (Working Disabled).

Columns 2 (Title XIX MA Eligibility), 3 (Title XIX Family Planning) and 4 (Title XIX Personal Care) - equals the result rounded to the nearest dollar of multiplying 50% by line 11 (Balance) for each column. Please note that there is 35% state share reimbursement for SCHIP that is outside the state administrative cost cap.

Columns 5 (Title XXI State Child Health Plus) and 6 (Working Disabled) - equals the amount from line 11 (Balance) for each column.

**Line 13 Local Share**

Columns 1 (Total) and 2 (Title XIX MA Eligibility) - equals the result of subtracting line 12 (State Share) from the sum of lines 10 (Early Intervention Program Contracts) and 11 (Balance) for each column.

Columns 3 (Title XIX Family Planning) and 4 (Title XIX Personal Care) - equals the result of subtracting line 12 (State Share) from line 11 (Balance) for each column.

**Section II: Central Services Costs**

**Line 1 Total MA Central Services Costs**

Column 1 (Total) - equals the amount from the RF-2A, Schedule D, line 29 (Total Central Services Costs Distributed), column 5 (Medical Assistance Elig./Det./Auth./Payments F4).

Column 2 (Title XIX MA Eligibility) - equals the result of subtracting the sum of columns 3 (Title XIX Family Planning) through 6 (Working Disabled) from column 1 (Total).

Column 3 (Title XIX Family Planning) - enter the result rounded to the nearest dollar of multiplying the MA family planning percentage calculated in Section I by the result of subtracting column 4 (Title XIX Personal Care) from column 1 (Total).

Column 4 (Title XIX Personal Care) - enter the result rounded to the nearest dollar of multiplying column 1 (Total) by the result of dividing Section I, line 1 (Total MA Costs), column 4 (Title XIX Personal Care) by Section I, line 1 (Total MA Costs), column 1 (Total).

Column 5 (Title XXI State Child Health Plus) - enter the result rounded to the nearest dollar of multiplying the SCHIP percentage calculated in Section I by the result of subtracting column 4 (Title XIX Personal Care) from column 1 (Total).

Column 6 (Working Disabled) - enter the result rounded to the nearest dollar of multiplying the Working Disabled Buy-In percentage calculated in Section I by the result of subtracting column 4 (Title XIX Personal Care) from column 1 (Total).

**Line 2 Federal Participating Percentage**

Column 1 (Total) - equals the amount from Section I, line 2 (Federal Participating Percentage), column 1 (Total).

**Line 3 Costs Eligible for Federal Participation**

Column 1 (Total) - equals the sum of columns 2 (Title XIX MA Eligibility) through 6 (Working Disabled).

Columns 2 (Title XIX MA Eligibility) and 3 (Title XIX Family Planning) - equals the result rounded to the nearest dollar of multiplying line 2 (Federal Participating Percentage), column 1 (Total) by line 1 (Total MA Central Services Costs) for each column.

Columns 4 (Title XIX Personal Care), 5 (Title XXI State Child Health Plus) and 6 (Working Disabled) - equals the amount from line 1 (Total MA Central Services Costs) for each column.

**Line 4 Costs From Schedule D-2**

Column 1 (Total) - equals the amount from RF-2A, Schedule D-2, Section 2, line 13 (XIX-MA Health Related Services), column 6 (Central Services Total Costs Distributed).

Column 2 (Title XIX MA Eligibility) - equals the amount from column 1 (Total).

**Line 5 TANF Beneficial Costs from Schedule D-1**

Column 1 (Total) - equals the amount from column 2 (Title XIX MA Eligibility).

Column 2 (Title XIX MA Eligibility) - equals the result of adding RF-2A, Schedule D-1, Section 2, line 7 (Less: Medicaid Activities), columns 2 (Family Assistance) and 3 (Safety Net MOE).

**Line 6 Safety Net Beneficial Costs from Schedule D-1 Federally Funded**

Column 1 (Total) - equals the amount from column 2 (Title XIX MA Eligibility).

Column 2 (Title XIX MA Eligibility) - equals the amount from Section III, line 2 (Central Services Costs), column 3 (Federal Funding). This is eligible for federal funding.

**Line 7 Total Central Services Costs Eligible for FFP**

Columns 1 (Total) and 2 (Title XIX MA Eligibility) - equals the result of adding together lines 3 (Costs Eligible for Federal Participation) through 6 (Safety Net Beneficial Costs from Schedule D-1 Federally Funded) for each column.

Columns 3 (Title XIX Family Planning) through 6 (Working Disabled) - equals the amount from line 3 (Costs Eligible for Federal Participation) for each column.

**Line 8 Federal Share**

Column 1 (Total) - equals the result of adding together columns 2 (Title XIX MA Eligibility) through 6 (Working Disabled).

Columns 2 (Title XIX MA Eligibility), 4 (Title XIX Personal Care) and 6 (Working Disabled) - equals the result rounded to the nearest dollar of multiplying 50% by line 7 (Total Central Services Costs Eligible for FFP) for each column.

Column 3 (Title XIX Family Planning) - equals the result rounded to the nearest dollar of multiplying 90% by line 7 (Total Central Services Costs Eligible for FFP) for this column.

Column 5 (Title XXI State Child Health Plus) - equals the result rounded to the nearest dollar of multiplying 65% by line 7 (Total Central Services Costs Eligible for FFP) for this column.

**Line 9 Safety Net Beneficial Costs from Schedule D-1 Locally Funded**

Column 1 (Total) - equals the amount from column 2 (Title XIX MA Eligibility).

Column 2 (Title XIX MA Eligibility) - equals the amount from Section III, line 2 (Central Services Costs), column 4 (Balance). This is locally funded only.

**Line 10 Total Local Share**

There is no state share funding of central services costs for any program.

Columns 1 (Total) and 2 (Title XIX MA Eligibility) - equals the result of subtracting line 8 (Federal Share) from the sum of lines 1 (Total MA Central Services Costs), 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) and 9 (Safety Net Beneficial Costs from Schedule D-1 Locally Funded) for each column.

Columns 3 (Title XIX Family Planning) through 6 (Working Disabled) - equals the result of subtracting line 8 (Federal Share) from line 1 (Total MA Central Services Costs) for each column.

### **Section III: Federal Funding of Safety Net Beneficial Costs**

The MA portion of the SN beneficial costs is transferred from the RF-2A, Schedule D-1 to the RF-2A, 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) - equals the amount from the RF-2A, Schedule D-1, Section 1, line 7 (Less: Medicaid Activities), column 6 (Safety Net Assistance).

Column 2 (Safety Net FP %) - ACS enters the federally participating percentage used to determine federal funding of SN beneficial costs identified by BFS. 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 SN.

Column 3 (Federal Funding) - equals the result rounded to the nearest dollar of multiplying column 1 (SN Beneficial Costs) by column 2 (Safety Net FP %). ACS carries this amount to Section 1, line 6 (Safety Net Beneficial Costs from Schedule D-1 Federally Funded), column 2 (Title XIX MA Eligibility).

Column 4 (Balance) - equals the result of subtracting column 3 (Federal Funding) from column 1 (SN Beneficial Costs). ACS carries this amount to Section 1, line 9 (Safety Net Beneficial Costs from Schedule D-1 State Funded), column 2 (Title XIX MA Eligibility).

#### **Line 2 Central Services Costs**

Column 1 (SN Beneficial Costs) - equals the amount from the RF-2A, Schedule D-1, Section 2, line 7 (Less: Medicaid Activities), column 6 (Safety Net Assistance).

Column 2 (Safety Net FP %) - see the instructions for line 1 (Total Costs), column 2 (Safety Net FP %).

Column 3 (Federal Funding) - equals the result rounded to the nearest dollar of multiplying column 1 (SN Beneficial Costs) by column 2 (Safety Net FP %). ACS carries this amount to Section 2, line 6 (Safety Net Beneficial Costs from Schedule D-1 Federally Funded), column 2 (Title XIX MA Eligibility).

Column 4 (Balance) - equals the result of subtracting column 3 (Federal Funding) from column 1 (SN Beneficial Costs). ACS carries this amount to Section 2, line 9 (Safety Net Beneficial Costs from Schedule D-1 Locally Funded), column 2 (Title XIX MA Eligibility).

LDSS-2347-B2 (Rev. 10/15)

**SCHEDULE D-4  
 CALCULATION OF MEDICAL ASSISTANCE ELIGIBILITY  
 DETERMINATION/AUTHORIZATION/PAYMENTS COST SHARES**

**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)	MONTH
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						

LDSS-2347-B2 Reverse (Rev. 10/15)

SCHEDULE D-4 CALCULATION OF MEDICAL ASSISTANCE ELIGIBILITY DETERMINATION/AUTHORIZATION/PAYMENTS COST SHARES						
Section II: Central Services 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 Central Services 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 Central Services 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. Central Services Costs						



# Chapter 12: Medicaid 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 RF-2A, Schedule D-5 .....	12-4

## Introduction

This chapter describes the F5 function, the types of employees assigned to this function, and the types of costs assigned to this function.

## Description

The F5 function encompasses administrative aspects of the Title XIX Medical Assistance (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 MA 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 central services 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 [Chapter 11](#).

## 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 social services district (district) and the skilled professional medical personnel and their direct support staff.

Experience in the administration, direction, or implementation of the MA 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 includes those who directly support skilled professional medical personnel in the F5 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 F5 function may include the following:

- Direct salary and fringe benefits for employee time and effort devoted specifically to the F5 function by the types of employees assigned to the F5 function as described above.
- Medical professional contracts which are personal service contracts between the 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 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 district 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 [Chapter 11](#) 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 the RF-2A, LDSS-2347-B2 "Schedule D-4 Calculation for Medical Assistance Eligibility Determination/Authorization/Payments Cost Shares" (RF-2A, Schedule D-4).

F5 function staff training costs are reported in the F6 function.

## Claiming of F5 Costs on the RF-2A, Schedule D-5

The RF-2A, LDSS-2347-B3 "Schedule D-5 Calculation of Medical Assistance Policy Planning/ Administration Costs Shares" (RF-2A, 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) on allowable federally participating amounts of the MA policy planning/ administration program expenditures. Federal reimbursement is available at 90% for federally participating MA family planning amounts.

Central services costs are eligible for federal reimbursement of 50% on MA policy planning/ administration amounts and 90% on family planning amounts.

## Instructions for the RF-2A, Schedule D-5

Each month districts must complete the RF-2A, Schedule D-5

**Section 1 - Calculation of Federal, State and Local Shares of Administrative Costs**

Line 1 Schedule D, Column 6

Column 1 (Total) - equals the sum of lines 5 (Total Salaries and Fringes) and 15 (Non-Salary Costs Assigned to Function) from the RF-2A, LDSS-2347 "Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program" (RF-2A, Schedule D), column 6 (Medical Assistance Policy Planning/Administration F5).

Column 2 (Family Planning) - enter the result rounded to the nearest dollar of multiplying column 1 (Total) by the MA family planning percentage calculated for the RF-2A, Schedule D-4, Section I, line 1 (Total MA Costs), column 3 (Title XIX Family Planning).

Column 3 (Planning/Administration) - equals the result of subtracting column 2 (Family Planning) from column 1 (Total).

Line 2 FP %

Column 1 (Total) - equals the RF-2A, Schedule D-4, Section I, line 2 (Federal Participating Percentage), column 1 (Total).

Line 3 FP Amount

Column 1 (Total) - equals the sum of columns 2 (Family Planning) and 3 (Planning/Administration).

Columns 2 (Family Planning) and 3 (Planning/Administration) - equals the result rounded to the nearest dollar of multiplying line 2 (FP %), column 1 (Total) by line 1 (Schedule D, Column 6) for each column.

Line 4 Federal Share

Column 1 (Total) - equals the sum of columns 2 (Family Planning) and 3 (Planning/Administration).

Column 2 (Family Planning) - equals the result rounded to the nearest dollar of multiplying 90% by line 3 (FP Amount), column 2 (Family Planning)

Column 3 (Planning/Administration) - equals the result rounded to the nearest dollar of multiplying 75% by line 3 (FP Amount), column 3 (Planning/Administration)

Line 5 Overhead Costs Sch. D. Col. 6

Column 1 (Total) - equals the result of subtracting the sum of lines 5 (Total Salaries and Fringes) and 15 (Non-Salary Costs Assigned to Function) from the RF-2A, Schedule D, column 6 (Medical Assistance Policy Planning/Administration F5) from the RF-2A, Schedule D, line 23 (Total Salary and Non-Salary Expense), column 6 (Medical Assistance Policy Planning/Administration F5).

Column 2 (Family Planning) - enter the result rounded to the nearest dollar of multiplying column 1 (Total) by the MA family planning percentage calculated for the RF-2A, Schedule D-4, Section I, line 1 (Total MA Costs), column 3 (Title XIX Family Planning).

Column 3 (Planning/Administration) - equals the result of subtracting column 2 (Family Planning) from column 1 (Total).

Line 6 FP Overhead Amount

Column 1 (Total) - equals the sum of columns 2 (Family Planning) and 3 (Planning/Administration).

Columns 2 (Family Planning) and 3 (Planning/Administration) - equals the result rounded to the nearest dollar of multiplying line 2 (FP %), column 1 (Total) by line 5 (Overhead Costs Sch. D, Col. 6) for each column.

**Line 7 Federal Share Overhead**

Column 1 (Total) - equals the sum of columns 2 (Family Planning) and 3 (Planning/Administration).

Column 2 (Family Planning) - equals the result rounded to the nearest dollar of multiplying 90% by line 6 (FP Overhead Amount), column 2 (Family Planning)

Column 3 (Planning/Administration) - equals the result rounded to the nearest dollar of multiplying 50% by line 6 (FP Overhead Amount), column 3 (Planning/Administration)

**Line 8 Total Federal Share**

Column 1 (Total) - equals the sum of columns 2 (Family Planning) and 3 (Planning/Administration).

Columns 2 (Family Planning) and 3 (Planning/Administration) - equals the sum of lines 4 (Federal Share) and 7 (Federal Share Overhead) for each column.

**Line 9 Balance**

Columns 1 (Total), 2 (Family Planning) and 3 (Planning/Administration) - equals the result of subtracting line 8 (Total Federal Share) from the sum of lines 1 (Schedule D, Column 6) and 5 (Overhead Costs Sch. D, Col. 6) for each column.

**Line 10 State Share**

Column 1 (Total) - equals the sum of columns 2 (Family Planning) and 3 (Planning/Administration).

Columns 2 (Family Planning) and 3 (Planning/Administration) - equals the result rounded to the nearest dollar of multiplying 50% by line 9 (Balance) for each column.

**Line 11 Local Share**

Column 1 (Total) - equals the sum of columns 2 (Family Planning) and 3 (Planning/Administration).

Columns 2 (Family Planning) and 3 (Planning/Administration) - equals the result of subtracting line 10 (State Share) from line 9 (Balance) for each column.

**Section 2 - Calculation of Central Services Costs**

**Line 1 Schedule D, Column 6**

Column 1 (Total) - equals the RF-2A, Schedule D, line 29 (Total Central Services Costs Distributed), column 6 (Medical Assistance Policy Planning/Administration F5).

Column 2 (Family Planning) - enter the result rounded to the nearest dollar of multiplying column 1 (Total) by the MA family planning percentage calculated for the RF-2A, Schedule D-4, Section I, line 1 (Total MA Central Services Costs), column 3 (Title XIX Family Planning).

Column 3 (Planning/Administration) - equals the result of subtracting the column 2 (Family Planning) from column 1 (Total).

**Line 2 FP %**

column 1 (Total) - equals Section 1, line 2 (FP %), column 1 (Total).

**Line 3 FP Amount**

Column 1 (Total) - equals the sum of columns 2 (Family Planning) and 3 (Planning/Administration).

Columns 2 (Family Planning) and 3 (Planning/Administration) - equals the result rounded to the nearest dollar of multiplying line 2 (FP %), column 1 (Total) by line 1 (Schedule D, Column 6) for each column.

**Line 4 Federal Share**

Column 1 (Total) - equals the sum of columns 2 (Family Planning) and 3 (Planning/Administration).

Column 2 (Family Planning) - equals the result rounded to the nearest dollar of multiplying 90% by line 3 (FP Amount), column 2 (Family Planning)

Column 3 (Planning/Administration) - equals the result rounded to the nearest dollar of multiplying 50% by line 3 (FP Amount), column 3 (Planning/Administration)

**Line 5 Local Share**

Column 1 (Total) - equals the sum of columns 2 (Family Planning) and 3 (Planning/Administration).

Columns 2 (Family Planning) and 3 (Planning/Administration) - equals the result of subtracting line 4 (Federal Share) from line 1 (Schedule D, Column 6) for each column.

LDSS-2347-B3 (Rev. 10/15)		DISTRICT		MONTH
SCHEDULE D-5 Calculation of Medical Assistance Policy Planning/ Administration Cost Shares				
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 6, (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. 6, (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 CENTRAL SERVICES COSTS				
PROCEDURE	COLUMN 1 TOTAL	COLUMN 2 FAMILY PLANNING	COLUMN 3 PLANNING/ADMINISTRATION	
1. Schedule D, Column 6, 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: Training (F6)

---

---

Introduction .....	13-2
Description of the F6 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 RF-2A, Schedule D-6 .....	13-3

## Introduction

This chapter will describe the activities of the F6 function, and the types of employees and costs assigned to this function. Instructions for completing the RF-2A, LDSS-2347-C “Schedule D-6 Reimbursement Claim for Training” (RF-2A, Schedule D-6) are also included in this chapter.

## Description of the F6 Function

The F6 training function includes all activities of a social services district’s (district) 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-district 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 district 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 district 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 RF-2A, 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.
  - ◆ This includes New York City Administration for Children’s Services’ educational and scholarship costs which is part of the Professional Development Program.
- Transportation, per diem, and other non-salary costs incurred by agency staff and certain service provider employees who attend formal training sessions.

Training for personnel employed or preparing for employment by the district who are providing services to children who are Family First Prevention Services Act prevention candidates and pregnant/parenting foster youth (and their parents or kin caregivers) is reimbursable at 50% Federal Financial Participation (FFP). Allowable training topics include how to determine who is eligible for the Title IV-E prevention program, how to identify and provide appropriate services, how to oversee and evaluate the ongoing appropriateness of the services and implementing the prevention services approved in the Title IV-E prevention service plan.

Overhead and central services costs are allocated to the F6 function based on the percentages of F6 staff calculated on the RF-2A, LDSS-2347 “Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program” (RF-2A, Schedule D).

## Training Cost Cap

There is a cap on state funding of the district’s training expenditures. To ensure that this limitation is fairly administered, the state share has been distributed to the districts through the establishment of an allocation for each district. The only programs on the RF-2A, 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 Supplemental Nutrition Assistance Program Employment and Training (SNAP E&T) at the 50% FFP level.

Since Child Care Block Grant, Title XX, SNAP E&T 100%, Home Energy Assistance Program, and non-reimbursable categories on the RF-2A, 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 RF-2A, Schedule D-6

The RF-2A, Schedule D-6 is completed and submitted monthly and is used to allocate training expenditures, including central services costs, to the appropriate functions. The following instructions are necessary in the completion of this form.

### Section 1 - Expenditure Allocation for Training Costs (f-6)

In this section, total training costs (except central services costs) are distributed to appropriate functions by percentages developed from information entered into NYS operated Human Services Learning Center (HSLC) during the previous quarter by district training unit staff. These staff enter information from completed OCFS-4448 “Training Roster” forms into HSLC during the quarter. At the end of the quarter HSLC generates the In Service Training Report (DSS 2138-C) that provides distribution percentages based on the functional assignments of the staff trained that quarter. This quarterly report is

generated by the district training unit, and a copy is forwarded to Accounting for use in claiming training costs in the subsequent quarter.

**Line 1 Total Training Expenditures**

Column 1 (Total) - equals the RF-2A, Schedule D, line 23 (Total Salary and Non-Salary Expense), column 7 (Training F6).

**Line 2 Distribution Percentages**

Column 1 (Total) - equals the sum of columns 2 (Intake/Case Maintenance) through 10 (Other).

Columns 2 (Intake/Case Maintenance) through 10 (Other) - enter the distribution percentages in the appropriate columns from the % Training Hrs portion of HSLC's In Service Training Report (DSS 2138-C).

**Line 3 Training Expenditures Distributed**

Column 1 (Total) - equals line 1 (Total Training Expenditures), column 1 (Total).

Columns 2 (Intake/Case Maintenance) through 10 (Other) - equals the result rounded to the nearest dollar of multiplying line 1 (Total Training Expenditures), column 1 (Total) by line 2 (Distribution Percentages) for each column. If the sum of these columns does not equal column 1 (Total), the largest value is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

**Section 2 - Computation of Federal-State-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.

**Line 1 Total**

Column 1 (Total) - equals Section 1, line 1 (Total Training Expenditures), column 1 (Total).

**Line 2 Intake/Case Maintenance (f-1)**

Column 1 (Total) - equals Section 1, line 3 (Training Expenditures Distributed), column 2 (Intake/Case Maintenance).

Column 2 (TANF/Employment) - equals the result rounded to the nearest dollar of multiplying column 1 (Total) by the sum of columns 2 (Family Assistance) and 4 (EAF) from the RF-2A, LDSS-2347A "Schedule D-1 Claiming of Intake/Case Maintenance Expenditures" (RF-2A, Schedule D-1), Section 1, line 4 (RMS Allocation Percentages).

Column 15 (FNP) - equals the result of subtracting column 2 (TANF/Employment) from column 1 (Total).

**Line 3 Services (f-2)**

Note: If the sum of columns 2 (TANF/Employment), 3 (Child Care), 5 (Title IV-E Program), 6 (Title IV-E Overhead), 7 (Title XIX MA-E/A), 9 (Title XX Services), 15 (FNP) and 16 (NR) does not equal column 1 (Total), the largest value in those columns is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

Column 1 (Total) - equals Section 1, line 3 (Training Expenditures Distributed), column 3 (Services).

Column 2 (TANF/Employment) - equals the result rounded to the nearest dollar of multiplying column 1 (Total) by the sum of lines 2 (EAF Child Preventive) through 5 (EAF All Other) from the RF-2A,

LDSS-2347-B “Schedule D-2, Allocation for Claiming General Services Administration Expenditures” (RF-2A, Schedule D-2), Section 1A, column 4 (RMS Percentages).

Column 3 (Child Care) - equals the result rounded to the nearest dollar of multiplying column 1 (Total) by RF-2A, Schedule D-2, Section 1A, line 6 (Child Care Block Grant), column 4 (RMS Percentages).

Column 5 (Title IV-E Program) - equals the sum of columns 4 (Foster Care Program), 6 (Adoption Program) and 8 (KinGAP Program) from Section 4A, line 2 (Salary/Fringe Benefits/Non-Salary).

Column 6 (Title IV-E Overhead) - equals the sum of columns 5 (Foster Care Overhead), 7 (Adoption Overhead) and 9 (KinGap Overhead) from Section 4A, line 3 (Overhead).

Column 7 (Title XIX MA-E/A) - equals the result rounded to the nearest dollar of multiplying column 1 (Total) by RF-2A, Schedule D-2, Section 1A, line 14 (XIX-MA Health Related Services), column 4 (RMS Percentages).

Column 9 (Title XX Services) - equals the result rounded to the nearest dollar of multiplying column 1 (Total) by RF-2A, Schedule D-2, Section 1A, line 15 (Title XX/Title IV-B Services), column 4 (RMS Percentages).

Column 15 (FNP) - equals the result rounded to the nearest dollar of multiplying column 1 (Total) by the sum of lines 12 (Foster Care Non-IV-E), 13 (Kinship Guardianship Non-IV-E), 16 (Family Type Home for Adults) and 18 (Unaccompanied Minors) from the RF-2A, Schedule D-2, Section 1A, column 4 (RMS Percentages).

Column 16 (NR) - equals the result rounded to the nearest dollar of multiplying column 1 (Total) by RF-2A, Schedule D-2, Section 1A, line 19 (Non-Reimbursable), column 4 (RMS Percentages).

#### Line 4 Employment (f-3)

Column 1 (Total) - equals Section 1, line 3 (Training Expenditures Distributed), column 4 (Employment).

Column 2 (TANF/Employment) - equals the result rounded to the nearest dollar of multiplying column 1 (Total) by RF-2A, LDSS-2347-B1 “Schedule D-3 Allocation and Claiming of Administrative Costs for Employment Programs” (RF-2A, Schedule D-3), Section 1, line 9 (Distribution Percentages), column 3 (TANF Administration).

Column 12 (SNAP E&T 100%) - equals the result rounded to the nearest dollar of multiplying column 1 (Total) by RF-2A, Schedule D-3, Section 1, line 9 (Distribution Percentages), column 4 (SNAP E&T Administrative Costs 100%).

Column 13 (SNAP E&T 50%) - equals the result rounded to the nearest dollar of multiplying column 1 (Total) by RF-2A, Schedule D-3, Section 1, line 9 (Distribution Percentages), column 5 (SNAP E&T Administrative Costs 50%).

Column 15 (FNP) - equals the result of subtracting the sum of columns 2 (TANF/Employment), 12 (SNAP E&T 100%) and 13 (SNAP E&T 50%) from column 1 (Total).

#### Line 5 MA - Eligibility/Auth (f-4)

Column 1 (Total) - equals Section 1, line 3 (Training Expenditures Distributed), column 5 (MA Elig./Auth.).

Column 7 (Title XIX MA-E/A) - equals the result rounded to the nearest dollar of multiplying column 1 (Total) by RF-2A, LDSS-2347-B2 “Schedule D-4 Calculation for Medical Assistance Eligibility Determination/Authorization/Payments Cost Shares” (RF-2A, Schedule D-4), line 2 (Federal Participating Percentage), column 1 (Total).

Column 15 (FNP) - equals the result of subtracting column 7 (Title XIX MA-E/A) from column 1 (Total).

**Line 6 MA - Policy/Adm (f-5)**

Column 1 (Total) - equals Section 1, line 3 (Training Expenditures Distributed), column 6 (MA Policy/Adm.).

Column 8 (Title XIX MA-Prof/Policy/Adm.) - equals the result rounded to the nearest dollar of multiplying column 1 (Total) by RF-2A, LDSS-2347-B3 "Schedule D-5 Calculation of Medical Assistance Policy Planning/Administration Costs Shares" (RF-2A, Schedule D-5), Section 1, line 2 (FP%), column 1 (Total).

Column 15 (FNP) - equals the result of subtracting column 8 (Title XIX MA-Prof/Policy/Adm.) from column 1 (Total).

**Line 7 SNAP (f-7)**

Column 1 (Total) - equals Section 1, line 3 (Training Expenditures Distributed), column 7 (SNAP).

Column 10 (USDA SNAP) - equals column 1 (Total).

**Line 8 Child Support (f-8)**

Column 1 (Total) - equals Section 1, line 3 (Training Expenditures Distributed), column 8 (Child Support).

Column 4 (Title IV-D CSU) - equals the result rounded to the nearest dollar of multiplying column 1 (Total) by the sum of columns 3 (Non-TANF) and 5 (TANF) from the RF-2A, LDSS-2547 "Schedule D-8 Allocation for Claiming Title IV-D Child Support Activities and Support Collection Unit Expenditures" (RF-2A, Schedule D-8), Section 1, line 7 (Percent Distribution).

Column 15 (FNP) - equals the result of subtracting column 4 (Title IV-D CSU) from column 1 (Total).

**Line 9 Fraud & Abuse (f-10)**

Column 1 (Total) - equals Section 1, line 3 (Training Expenditures Distributed), column 9 (Fraud & Abuse).

Column 2 (TANF/Employment) - equals the result rounded to the nearest dollar of multiplying column 1 (Total) by RF-2A, LDSS-2347F "Schedule D-10 Claiming of Fraud & Abuse Administrative Costs" (RF-2A, Schedule D-10), Section 1, line 4 (Allocation Percentages), column 2 (Family Assistance (TANF)).

Column 3 (Child Care) - equals the result rounded to the nearest dollar of multiplying column 1 (Total) by RF-2A, Schedule D-10, Section 1, line 4 (Allocation Percentages), column 6 (Child Care Block Grant).

Column 7 (Title XIX MA-E/A) - equals the result rounded to the nearest dollar of multiplying column 1 (Total) by RF-2A, Schedule D-10, Section 1, line 4 (Allocation Percentages), column 5 (Medical Assistance).

Column 11 (USDA Fraud/Abuse) - equals the result rounded to the nearest dollar of multiplying column 1 (Total) by RF-2A, Schedule D-10, Section 1, line 4 (Allocation Percentages), column 4 (SNAP).

Column 15 (FNP) - equals the result of subtracting the sum of columns 2 (TANF/Employment), 3 (Child Care), 7 (Title XIX MA-E/A) and 11 (USDA Fraud/Abuse) from column 1 (Total).

**Line 10 Other (f-17)**

Column 1 (Total) - equals Section 1, line 3 (Training Expenditures Distributed), column 10 (Other).

Column 14 (HEAP Energy) - equals column 1 (Total).

**Line 11 Total Expenditures**

Column 1 (Total) - equals line 1 (Total).

Column 2 (TANF/Employment) - equals the sum of lines 2 (Intake/Case Maintenance (f-2)), 3 (Services (f-2)), 4 (Employment (f-3)) and 9 (Fraud & Abuse (f-10)).

Column 3 (Child Care) - equals the sum of lines 3 (Services (f-2)) and 9 (Fraud & Abuse (f-10)).

Column 4 (Title IV-D CSU) - equals line 8 (Child Support (f-8)).

Columns 5 (Title IV-E Program), 6 (Title IV-E Overhead), 9 (Title XX Services) and 16 (NR) - equals line 3 (Services (f-2)) for each column.

Column 7 (Title XIX MA-E/A) - equals the sum of lines 3 (Services (f-2)), 5 (MA- Eligibility/Auth (f-4)) and 9 (Fraud & Abuse (f-10)).

Column 8 (Title XIX MA-Prof/Policy/Adm.) - equals line 6 (MA - Policy/Adm (f-5)).

Column 10 (USDA SNAP) - equals line 7 (SNAP (f-7)).

Column 11 (USDA Fraud/Abuse) - equals line 9 (Fraud & Abuse (f-10)).

Columns 12 (SNAP E&T 100%) and 13 (SNAP E&T 50%) - equals line 4 (Employment (f-3)) for each column.

Column 14 (HEAP Energy) - equals line 10 (Other (f-17)). This amount is carried to the LDSS-3551 "Monthly Statement of Expenditures and Claims for the Home Energy Assistance Program (RF-8)" (RF-8), line 4 (Administration), column 2 (Gross Expenditures).

Column 15 (FNP) - equals the sum of lines 2 (Intake/Case Maintenance (f-1)) through 6 (MA - Policy/Adm (f-5)), 8 (Child Support (f-8)) and 9 (Fraud & Abuse (f-10)).

**Line 12 Federal Share**

Column 1 (Total) - equals the sum of columns 2 (TANF/Employment) and 4 (Title IV-D CSU) through 13 (SNAP E&T 50%).

Column 2 (TANF/Employment) - enter the total federal shares to be assigned to FFFS. The Automated Claiming System (ACS) enters the result rounded to nearest dollar of multiplying 50% by line 11 (Total Expenditures) if left blank. These funds will be considered as TANF Administration expenditures.

Column 4 (Title IV-D CSU) - equals the result rounded to the nearest dollar of multiplying 66% by line 11 (Total Expenditures).

Columns 5 (Title IV-E Program) and 8 (Title XIX MA-Prof/Policy/Adm.) - equals the result rounded to the nearest dollar of multiplying 75% by line 11 (Total Expenditures) for each column.

Columns 6 (Title IV-E Overhead), 7 (Title XIX MA-E/A), 10 (USDA SNAP), 11 (USDA Fraud/Abuse) and 13 (SNAP E&T 50%) - equals the result rounded to the nearest dollar of multiplying 50% by line 11 (Total Expenditures) for each column.

Columns 9 (Title XX Services) and 12 (SNAP E&T 100%) - equals line 11 (Total Expenditures) for each column.

**Line 13 Balance**

Column 1 (Total) - equals the result of subtracting the sum of line 12 (Federal Share), column 1 (Total); line 11 (Total Expenditure), column 3 (Child Care); and line 11 (Total Expenditure), column 14 (HEAP Energy) from line 11 (Total Expenditure), column 1 (Total).

Columns 2 (TANF/Employment), 4 (Title IV-D CSU) through 8 (Title XIX MA-Prof/Policy/Adm.), 10 (USDA SNAP), 11 (USDA Fraud/Abuse) and 13 (SNAP E&T 50%) - equals the result of subtracting line 12 (Federal Share) from line 11 (Total Expenditure) for each column.

Columns 15 (FNP) and 16 (NR) - equals line 11 (Total Expenditure) for each column.

#### Line 14 State Share

Column 1 (Total) - equals the sum of columns 2 (TANF/Employment), 4 (Title IV-D CSU) through 8 (Title XIX MA-Prof/Policy/Adm.), 10 (USDA SNAP), 11 (USDA Fraud/Abuse), 13 (SNAP E&T 50%) and 15 (FNP).

Columns 2 (TANF/Employment), 4 (Title IV-D CSU) through 8 (Title XIX MA-Prof/Policy/Adm.), 13 (SNAP E&T 50%) and 15 (FNP) - equals the result rounded to the nearest dollar of multiplying 50% by line 13 (Balance) for each column.

Columns 10 (USDA SNAP) and 11 (USDA Fraud/Abuse) - equals line 13 (Balance) for each column.

#### Line 15 Balance

Column 1 (Total) - equals the result of subtracting the sum of line 12 (Federal Share), column 1 (Total); line 14 (State Share), column 1 (Total); line 11 (Total Expenditures), column 3 (Child Care) and line 11 (Total Expenditures), column 14 (HEAP Energy) from line 11 (Total Expenditures), column 1 (Total).

Columns 2 (TANF/Employment), 4 (Title IV-D CSU) through 8 (Title XIX MA-Prof/Policy/Adm.), 13 (SNAP E&T 50%) and 15 (FNP) - equals the result of subtracting line 14 (State Share) from line 13 (Balance) for each column.

Column 16 (NR) - equals line 13 (Balance).

#### Line 16 Additional State Share

Column 1 (Total) - equals the sum of columns 2 (TANF/Employment), 4 (Title IV-D CSU) through 8 (Title XIX MA-Prof/Policy/Adm.), 13 (SNAP E&T 50%) and 15 (FNP).

Columns 2 (TANF/Employment), 4 (Title IV-D CSU) through 8 (Title XIX MA-Prof/Policy/Adm.), 13 (SNAP E&T 50%) and 15 (FNP) - equals the result rounded to the nearest dollar of multiplying the percentage in the third box of the computation in the footnote by line 15 (Balance) for each column.

#### Line 17 Total State Share

Column 1 (Total) - equals the sum of columns 2 (TANF/Employment), 4 (Title IV-D CSU) through 8 (Title XIX MA-Prof/Policy/Adm.), 10 (USDA SNAP), 11 (USDA Fraud/Abuse), 13 (SNAP E&T 50%) and 15 (FNP).

Columns 2 (TANF/Employment), 4 (Title IV-D CSU) through 8 (Title XIX MA-Prof/Policy/Adm.), 13 (SNAP E&T 50%) and 15 (FNP) - equals the sum of lines 14 (State Share) and 16 (Additional State Share) for each column.

Columns 10 (USDA SNAP) and 11 (USDA Fraud/Abuse) - equals line 14 (State Share) for each column.

#### Line 18 Local Share

Column 1 (Total) - equals the result of subtracting the sum of line 12 (Federal Share), column 1 (Total); line 17 (Total State Share), column 1 (Total); line 11 (Total Expenditures), column 3 (Child Care); and line 11 (Total Expenditures), column 14 (HEAP Energy) from line 11 (Total Expenditures), column 1 (Total).



Columns 2 (TANF/Employment), 4 (Title IV-D CSU) through 8 (Title XIX MA-Prof/Policy/Adm.) and 13 (SNAP E&T 50%) - equals the result of subtracting the sum of lines 12 (Federal Share) and 17 (Total State Share) from line 11 (Total Expenditures) for each column.

Column 15 (FNP) - equals the result of subtracting line 17 (Total State Share) from line 11 (Total Expenditures).

Column 16 (NR) - equals line 11 (Total Expenditures).

### **Section 3 - Computation of Central Services Federal Shares**

This section is used to distribute central services costs, and calculate federal and local shares.

Line 1 Section 2, Line 11, Col. 1 divided into Cols. 2 - 16

Column 1 (Total) - equals 100%.

Column 2 (TANF/Employment) - equals the result rounded to the nearest hundredth of a percent of dividing Section 2, line 11 (Total Expenditures), column 2 (TANF/Employment) by Section 2, line 11 (Total Expenditures), column 1 (Total).

Column 3 (Child Care) - equals the result rounded to the nearest hundredth of a percent of dividing Section 2, line 11 (Total Expenditures), column 3 (Child Care) by Section 2, line 11 (Total Expenditures), column 1 (Total).

Column 4 (Title IV-D CSU) - equals the result rounded to the nearest hundredth of a percent of dividing Section 2, line 11 (Total Expenditures), column 4 (Title IV-D CSU) by Section 2, line 11 (Total Expenditures), column 1 (Total).

Column 5 (Title IV-E Program) - equals the result rounded to the nearest hundredth of a percent of dividing Section 2, line 11 (Total Expenditures), column 5 (Title IV-E Program) by Section 2, line 11 (Total Expenditures), column 1 (Total).

Column 6 (Title IV-E Overhead) - equals the result rounded to the nearest hundredth of a percent of dividing Section 2, line 11 (Total Expenditures), column 6 (Title IV-E Overhead) by Section 2, line 11 (Total Expenditures), column 1 (Total).

Column 7 (Title XIX MA-E/A) - equals the result rounded to the nearest hundredth of a percent of dividing Section 2, line 11 (Total Expenditures), column 7 (Title XIX MA-E/A) by Section 2, line 11 (Total Expenditures), column 1 (Total).

Column 8 (Title XIX MA-Prof/Policy/Adm.) - equals the result rounded to the nearest hundredth of a percent of dividing Section 2, line 11 (Total Expenditures), column 8 (Title XIX MA-Prof/Policy/Adm.) by Section 2, line 11 (Total Expenditures), column 1 (Total).

Column 9 (Title XX Services) - equals the result rounded to the nearest hundredth of a percent of dividing Section 2, line 11 (Total Expenditures), column 9 (Title XX Services) by Section 2, line 11 (Total Expenditures), column 1 (Total).

Column 10 (USDA SNAP) - equals the result rounded to the nearest hundredth of a percent of dividing Section 2, line 11 (Total Expenditures), column 10 (USDA SNAP) by Section 2, line 11 (Total Expenditures), column 1 (Total).

Column 11 (USDA Fraud/Abuse) - equals the result rounded to the nearest hundredth of a percent of dividing Section 2, line 11 (Total Expenditures), column 11 (USDA Fraud/Abuse) by Section 2, line 11 (Total Expenditures), column 1 (Total).

Column 12 (SNAP E&T 100%) - equals the result rounded to the nearest hundredth of a percent of dividing Section 2, line 11 (Total Expenditures), column 12 (SNAP E&T 100%) by Section 2, line 11 (Total Expenditures), column 1 (Total).

Column 13 (SNAP E&T 50%) - equals the result rounded to the nearest hundredth of a percent of dividing Section 2, line 11 (Total Expenditures), column 13 (SNAP E&T 50%) by Section 2, line 11 (Total Expenditures), column 1 (Total).

Column 14 (HEAP Energy) - equals the result rounded to the nearest hundredth of a percent of dividing Section 2, line 11 (Total Expenditures), column 14 (HEAP Energy) by Section 2, line 11 (Total Expenditures), column 1 (Total).

Column 15 (FNP) - equals the result rounded to the nearest hundredth of a percent of dividing Section 2, line 11 (Total Expenditures), column 15 (FNP) by Section 2, line 11 (Total Expenditures), column 1 (Total).

Column 16 (NR) - equals the result rounded to the nearest hundredth of a percent of dividing Section 2, line 11 (Total Expenditures), column 16 (NR) by Section 2, line 11 (Total Expenditures), column 1 (Total).

#### Line 2 Total Central Services

Note: If the sum of columns 2 (TANF/Employment), 3 (Child Care), 4 (Title IV-D CSU) and 6 (Title IV-E Overhead) through 16 (NR) does not equal column 1 (Total), the largest value in those columns is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

Column 1 (Total) - equals the RF-2A, Schedule D, line 29 (Total Central Services Costs Distributed), column 7 (Training F6).

Columns 2 (TANF/Employment), 3 (Child Care), 4 (Title IV-D CSU) and 7 (Title XIX MA-E/A) through 16 (NR) - equals the result rounded to the nearest dollar of multiplying line 2 (Total Central Services), column 1 (Total) by line 1 (Section 2, Line 11, Col. 1 divided into Cols. 2 - 16) for each column. The amount in column 14 (HEAP Energy) is transferred to the RF-8, line 5 (A-87), column 2 (Gross Expenditures).

Column 6 (Title IV-E Overhead) - equals the result rounded to the nearest dollar of multiplying line 2 (Total Central Services), column 1 (Total) by the sum of the percentages in line 1 (Section 2, Line 11, Col. 1 divided into Cols. 2 - 16), columns 5 (Title IV-E Program) and 6 (Title IV-E Overhead).

#### Line 3 Federal Share

Column 1 (Total) - equals the sum of columns 2 (TANF/Employment), 4 (Title IV-D CSU) and 6 (Title IV-E Overhead) through 13 (SNAP E&T 50%).

Column 2 (TANF/Employment) - enter the total federal shares to be assigned to FFFS. ACS enters the result rounded to nearest dollar of multiplying 50% by line 2 (Total Central Services) if left blank.

Column 4 (Title IV-D CSU) - equals the result rounded to the nearest dollar of multiplying 66% by line 2 (Total Central Services).

Columns 6 (Title IV-E Overhead), 7 (Title XIX MA-E/A), 10 (USDA SNAP), 11 (USDA Fraud/Abuse) and 13 (SNAP E&T 50%) - equals the result rounded to the nearest dollar of multiplying 50% by line 2 (Total Central Services).

Column 8 (Title XIX MA-Prof/Policy/Adm.) - equals the result rounded to the nearest dollar of multiplying 75% by line 2 (Total Central Services).

Columns 9 (Title XX Services) and 12 (SNAP E&T 100%) - equals line 2 (Total Central Services) for each column.

**Line 4 Local Share**

Column 1 (Total) - equals the sum of columns 2 (TANF/Employment), 4 (Title IV-D CSU), 6 (Title IV-E Overhead), 7 (Title XIX MA-E/A), 8 (Title XIX MA-Prof/Policy/Adm.), 10 (USDA SNAP), 11 (USDA Fraud/Abuse), 13 (SNAP E&T 50%), 15 (FNP) and 16 (NR).

Columns 2 (TANF/Employment), 4 (Title IV-D CSU), 6 (Title IV-E Overhead), 7 (Title XIX MA-E/A), 8 (Title XIX MA-Prof/Policy/Adm.), 10 (USDA SNAP), 11 (USDA Fraud/Abuse) and 13 (SNAP E&T 50%) - equals the result of subtracting line 3 (Federal Share) from line 2 (Total Central Services) for each column.

Columns 15 (FNP) and 16 (NR) - equals line 2 (Total Central Services) for each column.

**Note: Computation of Additional State Aid for Training Director**

**First Box Training Director's Salary and Fringe**

Enter the training director's salary and fringe included as part of the RF-2A, Schedule D, line 5 (Total Salaries and Fringes), column 7 (Training F6).

**Second Box Total Training Expenditures**

Equals Section 1, line 1 (Total Training Expenditures), column 1 (Total).

**Third Box Percentage for Training Director**

Equals the result rounded to the nearest hundredth of a percent of dividing the first box by the second box. This percentage is used to calculate the additional state share in Section 2, line 16 (Additional State Share), columns 2 (TANF/Employment), 4 (Title IV-D CSU) through 8 (Title XIX MA-Prof/Policy/Adm.), 13 (SNAP E&T 50%) and 15 (FNP) and Section 4A, line 9 (Additional State Share), columns 4 (Foster Care Program) through 9 (KinGAP Overhead). Note: the additional state share is only reimbursed if there is room within the district's State Training Cap.

**Section 4A - Title IV-E Computation**

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 are performed.

**Line 1 Allocation**

Column 1 (\$) - equals the sum of lines 2 (Salary/Fringe Benefits/Non-Salary) and 3 (Overhead).

Column 2 (%) - equals 100%.

Column 3 (Title IV-E) - equals the sum of columns 4 (Foster Care Program), 6 (Adoption Program) and 8 (KinGap Program).

Column 4 (Foster Care Program) - equals the result rounded to the nearest dollar of multiplying Section 2, line 3 (Services (f-2)), column 1 (Total) by the sum of lines 7 (Title IV-E Preventive Services), 8 (Title IV-E Protective Services) and 9 (Title IV-E Foster Care) from the RF-2A, Schedule D-2, Section 1, column 4 (RMS Percentages).

Column 6 (Adoption Program) - equals the result rounded to the nearest dollar of multiplying Section 2, line 3 (Services (f-2)), column 1 (Total) by RF-2A, Schedule D-2, Section 1, line 10 (Title IV-E Adoption), column 4 (RMS Percentages).

Column 8 (KinGAP Program) - equals the result rounded to the nearest dollar of multiplying Section 2, line 3 (Services (f-2)), column 1 (Total) by RF-2A, Schedule D-2, Section 1, line 11 (Title IV-E Kinship Guardianship), column 4 (RMS Percentages).

**Line 2 Salary/Fringe Benefits/Non-Salary**

Column 1 (\$) - equals the sum of lines 5 (Total Salaries and Fringes) and 15 (Total Non-Salary Costs Assigned to Function) from the RF-2A, Schedule D, column 7 (Training F6).

Column 2 (%) - equals the result rounded to the nearest hundredth of a percent of dividing column 1 (\$) by line 1 (Allocation), column 1 (\$).

Columns 4 (Foster Care Program), 6 (Adoption Program) and 8 (KinGAP Program) - equals the result rounded to the nearest dollar of multiplying column 2 (%) by line 1 (Allocation) for each column.

**Line 3 Overhead**

Column 1 (\$) - equals the sum of lines 11 (Overall Overhead Distributed), 13 (DSS Administrative Overhead Distributed), 16 (Overall Overhead Distributed), and 18 (DSS Administrative Overhead Distributed) from the RF-2A, Schedule D, column 7 (Training F6).

Column 2 (%) - equals the result rounded to the nearest hundredth of a percent of dividing column 1 (\$) by line 1 (Allocation), column 1 (\$).

Column 5 (Title IV-E Program) - equals the result of subtracting line 2 (Salary/Fringe Benefits/Non-Salary), column 4 (Foster Care Program) from line 1 (Allocation), column 4 (Foster Care Program).

Column 7 (Adoption Overhead) - equals the result of subtracting line 2 (Salary/Fringe Benefits/Non-Salary), column 6 (Adoption Program) from line 1 (Allocation), column 6 (Adoption Program).

Column 9 (KinGAP Overhead) - equals the result of subtracting line 2 (Salary/Fringe Benefits/Non-Salary), column 8 (KinGAP Program) from line 1 (Allocation), column 8 (KinGAP Program).

**Line 4 Total Expenditures**

Columns 4 (Foster Care Program), 6 (Adoption Program) and 8 (KinGAP Program) - equals line 2 (Salary/Fringe Benefits/Non-Salary) from each column.

Columns 5 (Foster Care Overhead), 7 (Adoption Overhead) and 9 (KinGap Overhead) - equals line 3 (Overhead) from each column.

**Line 5 Federal Share**

Columns 4 (Foster Care Program), 6 (Adoption Program) and 8 (KinGAP Program) - equals the result rounded to the nearest dollar of multiplying 75% by line 4 (Total Expenditures) for each column.

Columns 5 (Foster Care Overhead), 7 (Adoption Overhead) and 9 (KinGap Overhead) - equals the result rounded to the nearest dollar of multiplying 50% by line 4 (Total Expenditures) for each column.

**Line 6 Balance**

Columns 4 (Foster Care Program) through 9 (KinGAP Overhead) - equals the result of subtracting line 5 (Federal Share) from line 4 (Total Expenditures) for each column.

**Line 7 State Share**

Columns 4 (Foster Care Program) through 9 (KinGAP Overhead) - equals the result rounded to the nearest dollar of multiplying 50% by line 6 (Balance) for each column.

**Line 8 Balance**

Columns 4 (Foster Care Program) through 9 (KinGAP Overhead) - equals the result of subtracting line 7 (State Share) from line 6 (Balance) for each column.

**Line 9 Additional State Share**

Columns 4 (Foster Care Program) through 9 (KinGAP Overhead) - equals the result rounded to the nearest dollar of multiplying the percentage in the third box of the computation in the footnote by line 8 (Balance) for each column.

**Line 10 Total State Share**

Columns 4 (Foster Care Program) through 9 (KinGAP Overhead) - equals the sum of lines 7 (State Share) and 9 (Additional State Share) for each column.

**Line 11 Local Share**

Columns 4 (Foster Care Program) through 9 (KinGAP Overhead) - equals the result of subtracting line 10 (Total State Share) from line 6 (Balance) for each column.

**Section 4B - Title IV-E Central Services Computation**

**Line 12 Title IV-E Allocation**

Note: If the sum of columns 5 (Foster Care Overhead), 7 (Adoption Overhead) and 9 (KinGAP Overhead) does not equal column 3 (Title IV-E), the largest value in those columns is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

Column 3 (Title IV-E) - equals 100%.

Column 5 (Foster Care Overhead) - equals the result rounded to the nearest hundredth of a percent of dividing Section 4A, line 1 (Allocation), column 4 (Foster Care Program) by Section 4A, line 1 (Allocation), column 3 (Title IV-E).

Column 7 (Adoption Overhead) - equals the result rounded to the nearest hundredth of a percent of dividing Section 4A, line 1 (Allocation), column 6 (Adoption Program) by Section 4A, line 1 (Allocation), column 3 (Title IV-E).

Column 9 (KinGAP Overhead) - equals the result rounded to the nearest hundredth of a percent of dividing Section 4A, line 1 (Allocation), column 8 (KinGAP Program) by Section 4A, line 1 (Allocation), column 3 (Title IV-E).

**Line 13 Title IV-E Central Services**

Column 3 (Title IV-E) - equals Section 3, line 2 (Total Central Services), column 6 (Title IV-E Overhead).

Columns 5 (Foster Care Overhead), 7 (Adoption Overhead) and 9 (KinGAP Overhead) - equals the result rounded to the nearest dollar of multiplying column 3 (Title IV-E Program) by line 12 (Title IV-E Allocation) for each column. If the sum of these columns does not equal column 3 (Title IV-E Program), the largest value is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

**Line 14 Federal Share**

Columns 5 (Foster Care Overhead), 7 (Adoption Overhead) and 9 (KinGAP Overhead) - equals the result rounded to the nearest dollar of multiplying 50% by line 13 (Title IV-E Central Services) for each column.

**Line 15 Local Share**

Columns 5 (Foster Care Overhead), 7 (Adoption Overhead) and 9 (KinGap Overhead) - equals the result of subtracting line 14 (Federal Share) from line 13 (Title IV-E Central Services) for each column.

SCHEDULE D-6  
REIMBURSEMENT CLAIM FOR TRAINING

FUNCTIONS DISTRIBUTED TO PROGRAMS	SECTION 1 - EXPENDITURE ALLOCATION FOR TRAINING COSTS (A-B)										MONTH					
	TOTAL	TEMPERATURE	SERVICES	EMLOYMENT	MA	MA	MA	SNAP	CHILD SUPPORT	FRAUD & ABUSE		OTHER				
	1	2	3	4	5	6	7	8	9	10						
1. Total Training Expenditures (from Sp. D, Line 23, Col. 7)																
2. Distribution Percentages (from DSS-213(C))																
3. Training Expenditures Distributed (Line 1 X Line 2)																
<b>SECTION 2 - COMPUTATION OF FEDERAL STATE LOCAL SHARES</b>																
Functions Distributed To Programs	TOTAL	TANF/EMPLOYMENT	CHILD CARE	TITLE IV-D CSU	TITLE IV-E PROGRAM	TITLE IV-E OVERHEAD	MA/SEA	MA-PROFIT POLICY/ADM	TITLE XX SERVICES	SNAP	FRAUD/ABUSE	100%	90%	HEAP ENERGY	FNP	NR
	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/Adm (F-4)																
6. MA - Policy/Adm (F-5)																
7. SNAP (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																
<b>SECTION 3 - COMPUTATION OF CENTRAL SERVICES FEDERAL SHARE</b>																
1. Service 2, Line 11, Col. 1 divided by line Col. 2 - 15																
2. Total Central Services, Line 11, Col. 1 divided by line Col. 2 - 15																
3. Federal Share																
4. Local Share																

NOTE: \*Computation of Additional State Aid for Training Director  
 Training Director's Salary and Fringe Benefits  
 Multiply the amount on Section 2, Col. 2, A-B, 13 & 15, Line 16 by the Percentage Calculated.  
 Divided by Total Training Expenditures Col. 1, Line 1, Section 1  
 = Percentage for Training Director

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 CENTRAL SERVICES COMPUTATION										
12. Title IV-E allocation										
13. Title IV-E Central Services										
14. Federal Share										
15. Local Share										



# Chapter 14: Supplemental Nutrition Assistance Program (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 RF-2A, Schedule D-7 .....	14-4

## Introduction

This chapter describes the Supplemental Nutrition Assistance Program (SNAP) 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 RF-2A, LDSS-2347E “Schedule D-7 Distribution of Supplemental Nutrition Assistance Program (SNAP) Expenditures to Activities” (RF-2A, Schedule D-7).

## Description of the F7 Function

SNAP is mandated by the Federal Government with the United States Department of Agriculture (USDA) serving as regulatory authority. In New York State (NYS), the program is administered by the social services districts (districts). The districts operate under the supervision of the NYS Office of Temporary and Disability Assistance (OTDA).

The purpose of SNAP 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 SNAP benefits is based on the income and resources of applicant households.

State administrative expenditures of SNAP are claimed on the RF-2A, Schedule D-7.

SNAP activities which are coded F7 include all direct SNAP worker transactions for NPA cases. These activities include:

- certification,
- fair hearings, and
- other.

## Certification Activities

The certification unit within the district is responsible for determining the eligibility of NPA households applying for SNAP benefits. That unit is also responsible for electronically notifying the data management unit of its determinations. OTDA is responsible for operating the automated eligibility and payment systems that result in the issuance of SNAP 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 SNAP 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 SNAP 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 SNAP recipients or applicants, and include an impartial review by OTDA of case actions taken by the district. Fair hearing activities at the local level include preparation of documentation and participation in the hearing by 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 districts. All issuance costs are incurred by the state through its contract with its EBT vendor. A local share of the cost of PA issuance under the contract is charged back to the districts.

## Nutrition Education

The Supplemental Nutrition Assistance Nutrition Program Education (SNAP-Ed) is funded by a grant from USDA, authorized by Section 241 of the Healthy, Hunger-Free Kids Act of 2010 (Public Law 111-296). The program provides funding for community-based nutrition education and obesity prevention activities targeted to SNAP and SNAP eligible populations. Prior to October 2014, nutrition education activity required a plan to be submitted by Cornell Cooperative Extension on behalf of the districts. Costs for SNAP-Ed were funded 100% federal effective October 2010.

Effective October 1, 2014, NYS' SNAP-Ed program, Eat Smart New York (ESNY) will no longer allocate federal funding to the providers through the districts. There should be no amounts claimed for the nutrition education activity.

## Other

SNAP activities that are part of the overall SNAP function, but which are not defined as certification or fair hearings, 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 SNAP eligibility of NPA households,
- Personnel involved in SNAP fair hearing activities,
- The immediate supervisors of SNAP personnel, and
- Support staff including secretarial, stenographic, clerical, and accounting personnel.

## Employee Time Studies

Any employee who performs defined SNAP 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 SNAP costs among the basic activities on the RF-2A, Schedule D-7. The required SNAP time reports are completed for one full pay period during the first month of each quarter. A suggested SNAP 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 SNAP function.
- All necessary and approved non-salary expenditures of SNAP, 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 district overhead amounts allocated to the F7 function.
- Central services costs that are allocated to the F7 function.
- Beneficial SNAP eligibility determination costs related to PA cases. These costs are identified by the Intake/Case Maintenance Random Moment Study (I/CM RMS) percentages.

Please note, contract payments identified directly to SNAP and SNAP E&T, made in a Federal Fiscal Year (FFY) subsequent to a service period end date or any applicable milestone date of the contract must be claimed in the appropriate FFY based on the service period end date or milestone achievement date defined in the contract. Refer to 7CFR Part 3016.

## Intake/Case Maintenance Random Moment Study

In the process of determining PA eligibility, there are F1 coded activities that are shared with (that is, beneficial to) PA and SNAP. These F1 coded activities are identified by the quarterly I/CM RMS and quantified by SNAP beneficial percentages. The percentages are then applied to F1 coded costs on the RF-2A, LDSS-2347A "Schedule D-1 Claiming of Intake/Case Maintenance Expenditures" (RF-2A, Schedule D-1). The resulting amounts are transferred from the RF-2A, Schedule D-1 to the RF-2A, Schedule D-7. See [Chapter 8](#) and [Chapter 22](#) for further information on the I/CM RMS process.

## Claiming on the RF-2A, Schedule D-7

The RF-2A, Schedule D-7 is used to calculate the federal, state and local shares of SNAP administrative costs. Amounts claimed on the RF-2A, Schedule D-7 are transferred from the RF-2A, LDSS-2347 "Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program" (RF-2A, Schedule D) and the RF-2A, Schedule D-1.

The RF-2A, Schedule D-7 is also used to compute the federal and local shares of central services costs transferred from the RF-2A, Schedule D and the RF-2A, Schedule D-1. There is no state share for central services costs.

The RF-2A, 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 SNAP Costs**

Column 1 (Total) - equals the RF-2A, Schedule D, line 23 (Total Salary and Non-Salary Expense), column 8 (SNAP F7).

#### **Line 2 Less: Directly Identified SNAP Costs**

Column 1 (Total) - equals the sum of columns 2 (Certification) through 5 (Other).

Columns 2 (Certification), 3 (Fair Hearings) and 5 (Other) - enter the appropriate amounts directly identified to each SNAP activity.

Column 4 (Nutrition Education) - equals zero.

#### **Line 3 Net Amount to be Allocated**

Column 1 (Total) - equals the result of subtracting line 2 (Less: Directly Identified SNAP Costs) from line 1 (Total SNAP Costs).

#### **Line 4 Time Study Allocation %'s**

Column 1 (Total) - original claims equals 100%, and supplemental claims equals 0%.

Columns 2 (Certification), 3 (Fair Hearings) and 5 (Other) - enter the allocation percentages based on the SNAP time report summary completed for each quarter. The sum of columns 2 (Certification), 3 (Fair Hearings) and 5 (Other) must equal column 1 (Total).

Column 4 (Nutrition Education) - equals 0%.

#### **Line 5 Line 3 Costs Allocated**

Column 1 (Total) - equals line 3 (Net Amount to be Allocated).

Columns 2 (Certification) through 5 (Other) - equals the result rounded to the nearest dollar of multiplying line 3 (Net Amount to be Allocated), column 1 (Total) by the percentage on line 4 (Time Study Allocation %'s) for each column. If the sum of these columns does not equal column 1 (Total), the largest value is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

#### **Line 6 Costs from Sch. D-1 Non-TANF**

Column 1 (Total) - equals the RF-2A, Schedule D-1, Section 1, line 6 (Less: SNAP Activities), column 6 (Safety Net Assistance).

Column 2 (Certification) - equals column 1 (Total).

#### **Line 7 Costs from Sch. D-1 TANF**

Column 1 (Total) - equals the sum of columns 2 (Family Assistance) and 3 (Safety Net MOE) from the RF-2A, Schedule D-1, Section 1, line 6 (Less: SNAP Activities).

Column 2 (Certification) - equals column 1 (Total).

**Line 8 Total Program Costs**

Columns 1 (Total) and 2 (Certification) - equals the sum of lines 2 (Less: Directly Identifiable SNAP Costs), 5 (Line 3 Costs Allocated), 6 (Costs from Sch. D-1 Non-TANF) and 7 (Costs from Sch. D-1 TANF) for each column.

Columns 3 (Fair Hearings), 4 (Nutrition Education) and 5 (Other) - equals the sum of lines 2 (Less: Directly Identifiable SNAP Costs) and 5 (Line 3 Costs Allocated) for each column.

**Line 9 Federal Share**

Column 1 (Total) - equals the sum of columns 2 (Certification) through 5 (Other).

Columns 2 (Certification), 3 (Fair Hearings) and 5 (Other) - equals the result rounded to the nearest dollar of multiplying 50% by line 8 (Total Program Costs) for each column.

Column 4 (Nutrition Education) - equals the result of multiplying 100% by line 8 (Total Program Costs).

**Line 10 Balance**

Column 1 (Total) - equals the sum of columns 2 (Certification) through 5 (Other).

Columns 2 (Certification) through 5 (Other) - equals the result of subtracting line 9 (Federal Share) from line 8 (Total Program Costs) for each column.

**Line 11 State Share**

Column 1 (Total) - equals the sum of columns 2 (Certification), 3 (Fair Hearings) and 5 (Other).

Columns 2 (Certification), 3 (Fair Hearings) and 5 (Other) - leave blank as there is no state share.

**Line 12 Local Share**

Column 1 (Total) - equals the sum of columns 2 (Certification) through 5 (Other).

Columns 2 (Certification), 3 (Fair Hearings) and 5 (Other) - equals the result of subtracting the sum of lines 9 (Federal Share) and 11 (State Share) from line 8 (Total Program Costs) for each column.

Column 4 (Nutrition Education) - equals the result of subtracting line 9 (Federal Share) from line 8 (Total Program Costs).

**Section 2: Computation of Central Services Federal Share**

**Line 1 Total Central Services Costs**

Column 1 (Total) - equals the RF-2A, Schedule D, line 29 (Total Central Services Costs Distributed), column 8 (SNAP F7).

**Line 2 Time Study Allocation %'s**

Column 1 (Total) - equals Section 1, line 4 (Time Study Allocation %'s), column 1 (Total).

Column 2 (Certification) - equals Section 1, line 4 (Time Study Allocation %'s), column 2 (Certification).

Column 3 (Fair Hearings) - equals Section 1, line 4 (Time Study Allocation %'s), column 3 (Fair Hearings).

Column 4 (Nutrition Education) - equals Section 1, line 4 (Time Study Allocation %'s), column 4 (Nutrition Education).

Column 5 (Other) - equals Section 1, line 4 (Time Study Allocation %'s), column 5 (Other).

**Line 3 Total Costs Allocated**

Column 1 (Total) - equals line 1 (Total Central Services Costs).

Columns 2 (Certification) through 5 (Other) - equals the result rounded to the nearest dollar of multiplying line 1 (Total Central Services Costs), column 1 (Total) by the percentage on line 2 (time Study Allocation %'s) for each column. If the sum of these columns does not equal column 1 (Total), the largest value is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

**Line 4 Costs from Sch. D-1 Non-TANF**

Column 1 (Total) - equals RF-2A, Schedule D-1, Section 2, line 6 (Less: SNAP Activities), column 6 (Safety Net Assistance).

Column 2 (Certification) - equals column 1 (Total).

**Line 5 Costs from Sch. D-1 TANF**

Column 1 (Total) - equals the sum of columns 2 (Family Assistance) and 3 (Safety Net MOE) from the RF-2A, Schedule D-1, Section 2, line 6 (Less: SNAP Activities).

Column 2 (Certification) - equals column 1 (Total).

**Line 6 Total Central Services Costs**

Columns 1 (Total) and 2 (Certification) - equals the sum of lines 3 (Total Costs Allocated), 4 (Costs from Sch. D-1 Non-TANF) and 5 (Costs from Sch. D-1 TANF) for each column.

Columns 3 (Fair Hearings), 4 (Nutrition Education) and 5 (Other) - equals line 3 (Total Costs Allocated) for each column.

**Line 7 Federal Share**

Column 1 (Total) - equals the sum of columns 2 (Certification) through 5 (Other).

Columns 2 (Certification), 3 (Fair Hearings) and 5 (Other) - equals the result rounded to the nearest dollar of multiplying 50% by line 6 (Total Central Services Costs) for each column.

Column 4 (Nutrition Education) - equals the result of multiplying 100% by line 6 (Total Central Services Costs).

**Line 8 Local Share**

Column 1 (Total) - equals the sum of columns 2 (Certification) through 5 (Other).

Columns 2 (Certification) through 5 (Other) - equals the result of subtracting line 7 (Federal Share) from line 6 (Total Central Services Costs) for each column.

LDSS-2347E (Rev. 10/15)		Schedule D-7 Distribution of Supplemental Nutrition Assistance Program (SNAP) Expenditures to 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 SNAP Costs								
2. Less: Directly Identifiable SNAP Costs								
3. Net Amount to be Allocated								
4. Time Study Allocation %'s								
5. Line 3 Costs Allocated (Line 3 * Line 4 %'s)								
6. Costs from Sch. D-1 Non-TANF								
7. Costs from Sch. D-1 TANF								
8. Total Program Costs (Lines 2 + 5 + 6 + 7)								
9. Federal Share (50% of Line 8, Cols 2,3,5; 100% of Line 8, Col4)								
10. Balance								
11. State Share								
12. Local Share								
Section 2: Computation of Central Services Federal Share								
1. Total Central Services Costs								
2. Time Study Allocation %'s								
3. Total Costs Allocated (Line 1 * Line 2 %'s)								
4. Costs from Sch. D-1 Non-TANF								
5. Costs from Sch. D-1 TANF								
6. Total Central Services Costs (Lines 3 + 4 + 5)								
7. Federal Share (50% of Line 6, Cols 2, 3, 5; 100% of Line 6, Col4)								
8. Local Share (Line 6 - Line 7)								



# Chapter 15: Child Support (F8)

---

---

Introduction .....	15-2
Description of the F8 Function.....	15-2
Types of Employees Assigned to the F8 Function.....	15-3
Types of Costs Allocated to the F8 Function .....	15-4
Distributing Title IV-D Costs to Client Categories .....	15-12
Claiming on the RF-2A, Schedule D-8 .....	15-14

## 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 RF-2A, LDSS-2547 “Schedule D-8 Allocation for Claiming Title IV-D Child Support Activities and Support Collection Unit Expenditures” (RF-2A, Schedule D-8) 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 (IV-D Unit) and the Support Collection Unit (SCU).

IV-D Unit activities are assigned to five sub-functions listed as follows:

- Administration
- Collection and Distribution
- Location of Absent Parents
- Establishment of Paternity
- Establishment of Child Support Obligation and Enforcement

SCU activities are assigned to three sub-functions:

- Administration
- Collection and Distribution
- Establishment of Support Obligation and Enforcement

The 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 New York State (NYS) Office of Temporary and Disability Assistance’ (OTDA) Child Support Services (CSS).

The F8 function excludes activities such as referral for social security numbers and assignment to NYS 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 RF-2A, Schedule D-8 described in the claiming section later in this chapter. The sub-functional costs of the IV-D Unit and SCU are distributed to TANF, Non-TANF, and Non-IV-D categories. Refer to [Chapter 2](#) for the reimbursement rates for administration related to TANF, Non-TANF, and Non-IV-D expenditures.

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 RF-2A, Schedule D-8 effective as of October 1, 2007.

## Types of Employees Assigned to the F8 Function

F8 coded employees will usually have their time apportioned to either the IV-D Unit 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 Title IV-D unit are reported in this category. Secretaries and other support staff of such individuals, and IV-D unit staff performing activities other than those specified below, are also assigned to Code F8.1 Administrative IV-D.

### F8.1a Administration SCU

All employees at or above the supervisory level who direct the activities of the SCU are included in this classification. The secretaries and support staff of such individuals, and SCU 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 IV-D unit, 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 IV-D unit 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 SCU 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 SCU 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. Please refer to [Chapter 4](#) for a recommended copy of the certification.

The following employees must complete a IV-D Unit or SCU 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 their time on any particular IV-D Unit or SCU sub-function.
- An employee outside the separate Title IV-D Unit or SCU, who spends part of their time on Child Support sub-functions, and the remainder of their 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 IV-D Unit and SCU time report appear in [Chapter 4](#).

## **Types of Costs Allocated to the F8 Function**

### **Claiming of Administrative Costs Incurred by Local Governmental Agencies Who Perform Child Support Administrative Activities for Social Services Districts**

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

Governmental agencies, including the county attorney, corporation counsel, or other law enforcement officials who perform child support services for the social services district (district), 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 OTDA's CSS 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 LDSS-2674 "Cost Allocation Summary - Title IV-D Program" must be completed to record the required breakdown of costs among client categories.

The following set of claiming instructions and claim form should be provided to other government agencies when they perform Child Support Activities for the districts.

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 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 OTDA's CSS 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 these staff. Fringe benefits should not be charged to this category if they are included in central services costs reported in column 8 (Central Svcs. Indirect Costs).

#### **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 the OMB's [Uniform Guidance](#).

#### **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 here the result of adding columns 1 (Personal Services) through 6 (Utilities) together.

#### **Column 8 Central Services Costs**

Enter the amount determined by the following method. The number of IV-D personnel in the department divided by the total number of personnel in the department. The resulting percentage is taken against the department's central services costs with this amount to be entered in this column.

#### **Column 9 Grand Total**

Enter the result of adding column 7 (Subtotal) and column 8 (Central Services Costs) 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 their time to IV-D activities must prepare a time

study. In addition, any employee devoting 100% of their time to IV-D activities and not spending at least 85% of their 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 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 Collections and Distribution F8.2a**

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.

**Column 2 Location of Absent Parents F8.3**

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.

**Column 3 Establishment of Paternity F8.4**

All employees at or below the supervisory level who spend time engaged in Establishment of Paternity activities are assigned to this sub-function.

**Column 4 Establishment of Support Obligations and Enforcement F8.5**

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.

**Column 5 Establishment of Support Obligations and Enforcement F8.5a**

All employees at or below the supervisory level in the SCU who spend their time in establishment of support obligations and enforcement activities are assigned to this sub-function.

**Column 6 Total**

The sum of columns 1 (Collections and Distribution F8.2a) through 5 (Establishment of Support Obligations and Enforcement F8.5a).

**Line 1 Total Hours**

Enter the total hours under each column.

**Line 2 Percentages**

The percentages are determined by dividing the number of hours under each column on line 1 (Total Hours) by the total number of hours in column 6 (Total). Enter the results in the appropriate column on this line. Complete the percentages to two decimal places (e.g., 30.25% or .3025). These percents must add up to 100%. 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 SCU 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 approval 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 (Opening Inventory for Quarter), 2 (New Cases Opened for Quarter) and 3 (Cases Closed During Quarter) for columns 1 (Title IV-D Allocation % Total), 2 (Title IV-D Allocation % TANF) and 3 (Title IV-D Allocation % Non-TANF) should be blank. Enter case count information on line 4 (Ending Inventory), columns 1 (Title IV-D Allocation % Total), 2 (Title IV-D Allocation % TANF) and 3 (Title IV-D Allocation % Non-TANF). Title IV-D cases should be counted by absent parent and not by family. Divide the number on line 4 (Ending Inventory) under each column by the entry in line 4 (Ending Inventory), column 1 (Title IV-D Allocation % Total). Enter the resulting percentages in the appropriate columns of line 5 (Percentage Distribution Each Case Type). Percentages should be completed to two decimal places.

Agencies may operate a SCU 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 IV-D unit 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 of Section 3) on lines 1 (Opening Inventory for Quarter) through 4 (Ending Inventory) under columns 1 (Support Collection Unit Allocation % Total) through 4 (Support Collection Unit Allocation % Non-IV-D). The opening case count inventory on line 1 (Opening Inventory for Quarter) should be the ending inventory for the previous quarter. On line 2 (New Cases Opened for Quarter), add TANF/IV-D, Non-TANF/IV-D or Non-IV-D cases received for processing during the previous quarter by the SCU. On line 3 (Cases Closed During Quarter), deduct the number of cases closed by the SCU during the previous quarter. Enter the resulting balance of the above calculations on line 4 (Ending Inventory). Divide line 4 (Ending Inventory) for each column by line 4 (Ending Inventory), column 1 (Support Collection Unit Allocation % Total) and enter the percentages in the appropriate columns of line 5 (Percentage Distribution Each Case Type). 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-2674s.

**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 (Collection and Distributions F8.2A) through 6 (SCU Est. of Support Oblig. & Enforcement F8.5A) the appropriate percentages from Section 2, line 2 (Percentages).

**Line 2 Administrative Costs**

Enter in column 1 (Allocation Factors) the amount from Section 1, column 7 (Subtotal). Enter in the remaining columns the result of multiplying column 1 (Allocation Factors) by line 1 (Functional Allocation Percentages) for each column.

**Case Type Allocation (lines 3 (TANF %) through 9 (Non-IV-D))**

In column 1 (Allocation Factors) for lines 3 (TANF %), 4 (Non-TANF %), 5 (Non-IV-D %), 7 (TANF), 8 (Non-TANF) and 9 (Non-IV-D), 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 you have both SCU and IV-D percentages, you must submit separate forms.

**Line 3 TANF%**

Enter the result of multiplying column 1 (Allocation Factors) by line 2 (Administrative Costs) for each column with the exception of column 7 (Total) which is the sum of columns 2 (Collection and Distributions F8.2A) through 6 (SCU Est. of Support Oblig. & Enforcement F8.5A).

**Line 4 Non-TANF%**

Enter the result of multiplying column 1 (Allocation Factors) by line 2 (Administrative Costs) for each column with the exception of column 7 (Total) which is the sum of columns 2 (Collection and Distributions F8.2A) through 6 (SCU Est. of Support Oblig. & Enforcement F8.5A).

**Line 5 Non-IV-D%**

Enter the result of multiplying column 1 (Allocation Factors) by line 2 (Administrative Costs) for each column with the exception of column 7 (Total) which is the sum of columns 2 (Collection and Distributions F8.2A) through 6 (SCU Est. of Support Oblig. & Enforcement F8.5A).

**Line 6 A-87 Costs**

Enter in column 1 (Allocation Factors) the amount from Section 1, column 8 (Central Svcs Indirect Costs). Enter in the remaining columns the result of multiplying column 1 (Allocation Factors) by line 1 (Functional Allocation Percentages) for each column.

**Line 7 TANF%**

Enter the result of multiplying column 1 (Allocation Factors) by line 6 (A-87 Costs) for each column with the exception of column 7 (Total) which is the sum of columns 2 (Collection and Distributions F8.2A) through 6 (SCU Est. of Support Oblig. & Enforcement F8.5A).



**Line 8 Non-TANF%**

Enter the result of multiplying column 1 (Allocation Factors) by line 6 (A-87 Costs) for each column with the exception of column 7 (Total) which is the sum of columns 2 (Collection and Distributions F8.2A) through 6 (SCU Est. of Support Oblig. & Enforcement F8.5A).

**Line 9 Non-IV-D%**

Enter the result of multiplying column 1 (Allocation Factors) by line 6 (A-87 Costs) for each column with the exception of column 7 (Total) which is the sum of columns 2 (Collection and Distributions F8.2A) through 6 (SCU Est. of Support Oblig. & Enforcement F8.5A).

**Line 10 Grand Total**

Enter the sum of lines 3 (TANF %) through 5 (Non-IV-D %) and lines 7 (TANF) through 9 (Non-IV-D) for each column.

Upon receipt of each form DSS-2674, district accounting staff will transfer the amounts shown in column 7 (Total) to the RF-2A, LDSS-923A "Cost Allocation Schedule of Payments for Administrative Expenses Other than Salaries Title IV-D, Child Support Activities and Collection Unit Costs" (RF-2A, LDSS-923A) and RF-2A, LDSS-923 "Cost Allocation Schedule of Payments Administrative Expenses Other Than Salaries" (RF-2A, LDSS-923). Costs incurred from cooperative agreements are reported as a non-salary expense under objects of expense code 31.1 through 31.3. Costs incurred for purchases of services from other governmental units may be reported as a non-salary expense under objects of expense code 32.1 through 32.3. Costs incurred for Purchase of Services from private agencies may be reported as a non-salary expense under objects of expense code 33.1 through 33.3.

Requirements for the contracting of cooperative agreements and purchase of service agreements are discussed in [Chapter 5](#).

LDSS-2674 (Rev. 10/15)

Cost Allocation Summary  
Title IV-D Program

ITEM	Agency							Grand Total (9)
	Purchase of Service				Cooperative Agreement			
Total IV-D Costs	Personal Service (1)	Fringe Benefits (2)	Equipment (3)	Contractual Services (4)	Space Rental (5)	Utilities (6)	Subtotal (7)	Central Svcs Indirect Costs (8)

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 (1)	TANF (2)	Non-TANF (3)	Total (1)	TANF (2)	Non-TANF (3)	Non-IV-D (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%				

LDSS-2674 Reverse (Rev. 10/15)

**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	\$	\$	\$	\$	\$	\$	
<b>Case Type Allocation</b>							
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 Allocated to the F8 Function

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 code 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.
- District overhead costs allocated to the F8 function from the F20 function.
- Overall overhead costs allocated to the F8 function from the F40 function.
- Central services costs allocated to the F8 function from the overhead functions.

## Distributing Title 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 Salaries and Functional Assignments. Please refer to [Chapter 4](#) for more details.

The RF-2A, 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 RF-2A, LDSS-923A.

The distribution of F8 indirect costs (overhead and central services costs) to F8 sub-functions on the RF-2A, 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 RF-2A, Schedule D-8

The RF-2A, 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 Temporary Assistance to Needy Families, Non-Temporary Assistance to Needy Families, and Non-IV-D Child Support Cases

The client case categories to which child SCU 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 Allocation Percents

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 RF-2A, Schedule D-8, section 1, line 4, columns 1, 2, and 3.

## Support Collection Unit Allocation Percents

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 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 RF-2A, Schedule D-8, Section 1 on lines 1 through 4, columns 4 through 7.

## **Combining Title IV-D and Support Collection Unit Caseloads to Distribute Central Services Costs**

On RF-2A, Schedule D-8, section 1, lines 6 and 7, the Title IV-D and SCU caseloads are combined for purposes of distributing central services costs. TANF, Non-TANF, and Non-IV-D percentages result from dividing combined case counts of each category by the total.

## **Claiming on the RF-2A, Schedule D-8**

The RF-2A, 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 SCU expenditures.

The following gives the line by line instructions for completing the RF-2A, 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 Opening Inventory - Previous Quarter**

Column 4 (Support Collection Unit Allocation Percents Total) - equals the sum of columns 5 (Support Collection Unit Allocation Percents TANF) through 7 (Support Collection Unit Allocation Percents Non-IV-D).

Columns 5 (Support Collection Unit Allocation Percents TANF) through 7 (Support Collection Unit Allocation Percents Non-IV-D) - enter the appropriate beginning inventory from the CSMS DSS-2547 report available from COLD. Column 5 (Support Collection Unit Allocation Percents TANF) is ADC, column 6 (Support Collection Unit Allocation Percents Non-TANF) is Non-ADC and column 7 (Support Collection Unit Allocation Percents Non-IV-D) is Non-IVD. Each column should match the previous quarter's RF-2A, Schedule D-8, Section 1, line 4 (Cases Receiving Services for Title IV-D or Ending Inventory for SCU).

#### **Line 2 Cases Opened - Previous Quarter**

Column 4 (Support Collection Unit Allocation Percents Total) - equals the sum of columns 5 (Support Collection Unit Allocation Percents TANF) through 7 (Support Collection Unit Allocation Percents Non-IV-D).

Columns 5 (Support Collection Unit Allocation Percents TANF) through 7 (Support Collection Unit Allocation Percents Non-IV-D) - enter the appropriate opening cases from the CSMS DSS-2547 report available from COLD. Column 5 (Support Collection Unit Allocation Percents TANF) is ADC,

column 6 (Support Collection Unit Allocation Percents Non-TANF) is Non-ADC and column 7 (Support Collection Unit Allocation Percents Non-IV-D) is Non-IVD.

**Line 3 Cases Closed - Previous Quarter**

Column 4 (Support Collection Unit Allocation Percents Total) - equals the sum of columns 5 (Support Collection Unit Allocation Percents TANF) through 7 (Support Collection Unit Allocation Percents Non-IV-D).

Columns 5 (Support Collection Unit Allocation Percents TANF) through 7 (Support Collection Unit Allocation Percents Non-IV-D) - enter the appropriate closing cases from the CSMS DSS-2547 report available from COLD. Column 5 (Support Collection Unit Allocation Percents TANF) is ADC, column 6 (Support Collection Unit Allocation Percents Non-TANF) is Non-ADC and column 7 (Support Collection Unit Allocation Percents Non-IV-D) is Non-IVD.

**Line 4 Cases Receiving Services for Title IV-D or Ending Inventory for SCU**

Column 1 (Title IV-D Allocation Percents Total) - equals the sum of columns 2 (Title IV-D Allocation Percents TANF) and 3 (Title IV-D Allocation Percents Non-TANF).

Columns 2 (Title IV-D Allocation Percents TANF) and 3 (Title IV-D Allocation Percents Non-TANF) - enter the appropriate cases receiving services for Title IV-D from the CSMS 421 report available on COLD. Column 2 (Title IV-D Allocation Percents TANF) is ADC and column 3 (Title IV-D Allocation Percents Non-TANF) is Non-ADC.

Column 4 (Support Collection Unit Allocation Percents Total) - equals the sum of columns 5 (Support Collection Unit Allocation Percents TANF) through 7 (Support Collection Unit Allocation Percents Non-IV-D).

Columns 5 (Support Collection Unit Allocation Percents TANF) through 7 (Support Collection Unit Allocation Percents Non-IV-D) - equals the result of subtracting line 3 (Cases Closed - Previous Quarter) from the sum of lines 1 (Opening Inventory - Previous Quarter) and 2 (Cases Opened - Previous Quarter) for each column. These amounts should match the ending inventory from the CSMS DSS-2547 report available on COLD. Column 5 (Support Collection Unit Allocation Percents TANF) is ADC, column 6 (Support Collection Unit Allocation Percents Non-TANF) is Non-ADC and column 7 (Support Collection Unit Allocation Percents Non-IV-D) is Non-IVD.

**Line 5 Percent Distribution**

Columns 1 (Title IV-D Allocation Percents Total) and 4 (Support Collection Unit Allocation Percents Total) - equals 100%.

Columns 2 (Title IV-D Allocation Percents TANF) and 3 (Title IV-D Allocation Percents Non-TANF) - equals the result rounded to the nearest hundredth of a percent of dividing line 4 (Cases Receiving Services for Title IV-D or Ending Inventory for SCU) for each column by line 4 (Cases Receiving Services for Title IV-D or Ending Inventory for SCU), column 1 (Title IV-D Allocation Percents Total). If the sum of these columns does not equal column 1 (Title IV-D Allocation Percents Total), the largest value is adjusted so that it does.

Columns 5 (Support Collection Unit Allocation Percents TANF) through 7 (Support Collection Unit Allocation Percents Non-IV-D) - equals the result rounded to the nearest hundredth of a percent of dividing line 4 (Cases Receiving Services for Title IV-D or Ending Inventory for SCU) for each column by line 4 (Cases Receiving Services for Title IV-D or Ending Inventory for SCU), column 4 (Support Collection Unit Allocation Percents Total). If the sum of these columns does not equal column 4 (Support Collection Unit Allocation Percents Total), the largest value is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

**Line 6 Combined Ending Inventory**

Column 1 (Total) - equals the sum of columns 2 (TANF), 3 (Non-TANF) and 4 (Non-IV-D).

Column 2 (TANF) - equals the sum of line 4 (Cases Receiving Services for Title IV-D or Ending Inventory for SCU), columns 2 (Title IV-D Allocation Percents TANF) and 5 (Support Collection Unit Allocation Percents TANF).

Column 3 (Non-TANF) - equals the sum of line 4 (Cases Receiving Services for Title IV-D or Ending Inventory for SCU), columns 3 (Title IV-D Allocation Percents Non-TANF) and 6 (Support Collection Unit Allocation Percents Non-TANF).

Column 4 (Non-IV-D) - equals line 4 (Cases Receiving Services for Title IV-D or Ending Inventory for SCU), column 7 (Support Collection Unit Allocation Percents Non-IV-D).

**Line 7 Percent Distribution**

Column 1 (Total) - equals 100%.

Columns 2 (TANF) through 4 (Non-IV-D) - equals the result rounded to the nearest hundredth of a percent of dividing line 6 (Combined Ending Inventory) for each column by line 6 (Combined Ending Inventory), column 1 (Total). If the sum of these columns does not equal column 1 (Total), the largest value is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

**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:
  - ◆ district
  - ◆ 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**

Column 1 (F8) - equals the RF-2A, LDSS-2347 "Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program" (RF-2A, Schedule D), line 23 (Total Salary and Non-Salary Expense), column 9 (Child Support Activities Title IV-D F8).

**Line 2 Total IV-D Salary and Fringe Benefits**

Column 1 (F8) - equals the RF-2A, Schedule D, line 5 (Total Salaries and Fringes), column 9 (Child Support Activities Title IV-D F8).

Columns 2 (F8.1) through 9 (F8.5a) - 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 Percentages**

Column 1 (F8) - equals 100%.



Columns 2 (F8.1) through 9 (F8.5a) - equals the result rounded to the nearest hundredth of a percent of dividing line 2 (Total IV-D Salary and Fringe Benefits) for each column by line 2 (Total IV-D Salary and Fringe Benefits), column 1 (F8). If the sum of these columns does not equal column 1 (F8), the largest value is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

**Line 4 Overhead Costs Distributed**

Column 1 (F8) - equals the sum of lines 11 (Overall Overhead Distributed), 13 (DSS Administrative Overhead Distributed), 16 (Overall Overhead Distributed) and 18 (DSS Administrative Overhead Distributed) from the RF-2A, Schedule D, column 9 (Child Support Activities Title IV-D F8).

Columns 2 (F8.1) through 9 (F8.5a) - equals the result rounded to the nearest dollar of multiplying column 1 (F8) by line 3 (Distribution Percentages) for each column. If the sum of these columns does not equal column 1 (F8), the largest value is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

**Line 5 Non-Salary Costs**

Column 1 (F8) - equals the sum of object of expense codes 11 through 30 from the RF-2A, LDSS-923A, column 1 (Total).

Column 2 (F8.1) - equals the total of column 2 (Administration IV-D F8.1) from the RF-2A, LDSS-923A.

Column 3 (F8.1a) - equals the total of column 3 (Administration SCU F8.1A) from the RF-2A, LDSS-923A.

Column 4 (F8.2) - equals the sum of object of expense codes 11 through 30 from the RF-2A, LDSS-923A, column 4 (Collections and Distributions IV-D F8.2).

Column 5 (F8.2a) - equals the sum of object of expense codes 11 through 30 from the RF-2A, LDSS-923A, column 5 (Collections and Distributions SCU F8.2A).

Column 6 (F8.3) - equals the sum of object of expense codes 11 through 30 from the RF-2A, LDSS-923A, column 6 (Location of Absent Parent IV-D F8.3).

Column 7 (F8.4) - equals the sum of object of expense codes 11 through 30 from the RF-2A, LDSS-923A, column 7 (Establishment of Paternity IV-D F8.4).

Column 8 (F8.5) - equals the sum of object of expense codes 11 through 30 from the RF-2A, LDSS-923A, column 8 (Establishment of Support Obligations and Enforcement Collection IV-D F8.5).

Column 9 (F8.5a) - equals the sum of object of expense codes 11 through 30 from the RF-2A, LDSS-923A, column 9 (Establishment of Support Obligations and Enforcement Collection SCU F8.5A).

**Line 6 Sub-Total Title IV-D Costs**

Column 1 (F8) - equals the sum of columns 2 (F8.1), 4 (F8.2), 6 (F8.3), 7 (F8.4) and 8 (F8.5).

Columns 2 (F8.1), 4 (F8.2), 6 (F8.3), 7 (F8.4) and 8 (F8.5) - equals the sum of lines 2 (Title IV-D Salary and Fringe Benefits), 4 (Overhead Costs Distributed) and 5 (Non-Salary Costs) for each column.

**Line 7 Sub-Total Support Collection Unit Costs**

Column 1 (F8) - equals the sum of columns 3 (F8.1a), 5 (F8.2a) and 9 (F8.5a).

Columns 3 (F8.1a), 5 (F8.2a) and 9 (F8.5a) - equals the sum of lines 2 (Total IV-D Salary and Fringe Benefits), 4 (Overhead Costs Distributed) and 5 (Non-Salary Costs) for each column.

**Line 8 Title IV-D Costs Distributed A. TANF**

Column 1 (F8) - equals the sum of columns 2 (F8.1), 4 (F8.2), 6 (F8.3), 7 (F8.4) and 8 (F8.5).

Columns 2 (F8.1), 4 (F8.2), 6 (F8.3), 7 (F8.4) and 8 (F8.5) - equals the result rounded to the nearest dollar of multiplying Section 1, line 5 (Percent Distribution), column 2 (TANF) by line 6 (Sub-Total Title IV-D Costs) for each column. If the sum of lines 8A (TANF) and 8B (Non-TANF) for each column does not equal line 6 (Sub-Total Title IV-D Costs) for that column, the largest value is adjusted so that it does. In the event that the largest value exists in more than one line, the first instance from the top is adjusted.

**Line 8 Title IV-D Costs Distributed B. Non-TANF**

Column 1 (F8) - equals the sum of columns 2 (F8.1), 4 (F8.2), 6 (F8.3), 7 (F8.4) and 8 (F8.5).

Columns 2 (F8.1), 4 (F8.2), 6 (F8.3), 7 (F8.4) and 8 (F8.5) - equals the result rounded to the nearest dollar of multiplying Section 1, line 5 (Percent Distribution), column 3 (Non-TANF) by line 6 (Sub-Total Title IV-D Costs) for each column. If the sum of lines 8A (TANF) and 8B (Non-TANF) for each column does not equal line 6 (Sub-Total Title IV-D Costs) for that column, the largest value is adjusted so that it does. In the event that the largest value exists in more than one line, the first instance from the top is adjusted.

**Line 9 Support Collect. Costs Dist. A. TANF**

Column 1 (F8) - equals the sum of columns 3 (F8.1a), 5 (F8.2a) and 9 (F8.5a).

Columns 3 (F8.1a), 5 (F8.2a) and 9 (F8.5a) - equals the result rounded to the nearest dollar of multiplying Section 1, line 5 (Percent Distribution), column 5 (TANF) by line 7 (Sub-Total Support Collection Unit Costs) for each column. If the sum of lines 9A (TANF) through 9C (Non-IV-D) for each column does not equal line 7 (Sub-Total Support Collection Unit Costs) for that column, the largest value is adjusted so that it does. In the event that the largest value exists in more than one line, the first instance from the top is adjusted.

**Line 9 Support Collect. Costs Dist. B. Non-TANF**

Column 1 (F8) - equals the sum of columns 3 (F8.1a), 5 (F8.2a) and 9 (F8.5a).

Columns 3 (F8.1a), 5 (F8.2a) and 9 (F8.5a) - equals the result rounded to the nearest dollar of multiplying Section 1, line 5 (Percent Distribution), column 6 (Non-TANF) by line 7 (Sub-Total Support Collection Unit Costs) for each column. If the sum of lines 9A (TANF) through 9C (Non-IV-D) for each column does not equal line 7 (Sub-Total Support Collection Unit Costs) for that column, the largest value is adjusted so that it does. In the event that the largest value exists in more than one line, the first instance from the top is adjusted.

**Line 9 Support Collect. Costs Dist. C. Non-IV-D**

Column 1 (F8) - equals the sum of columns 3 (F8.1a), 5 (F8.2a) and 9 (F8.5a).

Columns 3 (F8.1a), 5 (F8.2a) and 9 (F8.5a) - equals the result rounded to the nearest dollar of multiplying Section 1, line 5 (Percent Distribution), column 7 (Non-IV-D) by line 7 (Sub-Total Support Collection Unit Costs) for each column. If the sum of lines 9A (TANF) through 9C (Non-IV-D) for each column does not equal line 7 (Sub-Total Support Collection Unit Costs) for that column, the largest value is adjusted so that it does. In the event that the largest value exists in more than one line, the first instance from the top is adjusted.

**Line 10 Cooperative Agreement A. TANF-31.1**

Column 1 (F8) - equals object of expense code 31.1 from the RF-2A, LDSS-923A, column 1 (Total).

Column 4 (F8.2) - equals object of expense code 31.1 from the RF-2A, LDSS-923A, column 4 (Collections and Distributions IV-D F8.2).

Column 5 (F8.2a) - equals object of expense code 31.1 from the RF-2A, LDSS-923A, column 5 (Collections and Distributions SCU F8.2A).

Column 6 (F8.3) - equals object of expense code 31.1 from the RF-2A, LDSS-923A, column 6 (Location of Absent Parent IV-D F8.3).

Column 7 (F8.4) - equals object of expense code 31.1 from the RF-2A, LDSS-923A, column 7 (Establishment of Paternity IV-D F8.4).

Column 8 (F8.5) - equals object of expense code 31.1 from the RF-2A, LDSS-923A, column 8 (Establishment of Support Obligations and Enforcement Collection IV-D F8.5).

Column 9 (F8.5a) - equals object of expense code 31.1 from the RF-2A, LDSS-923A, column 9 (Establishment of Support Obligations and Enforcement Collection SCU F8.5A).

**Line 10 Cooperative Agreement B. Non-TANF-31.2**

Column 1 (F8) - equals object of expense code 31.2 from the RF-2A, LDSS-923A, column 1 (Total).

Column 4 (F8.2) - equals object of expense code 31.2 from the RF-2A, LDSS-923A, column 4 (Collections and Distributions IV-D F8.2).

Column 5 (F8.2a) - equals object of expense code 31.2 from the RF-2A, LDSS-923A, column 5 (Collections and Distributions SCU F8.2A).

Column 6 (F8.3) - equals object of expense code 31.2 from the RF-2A, LDSS-923A, column 6 (Location of Absent Parent IV-D F8.3).

Column 7 (F8.4) - equals object of expense code 31.2 from the RF-2A, LDSS-923A, column 7 (Establishment of Paternity IV-D F8.4).

Column 8 (F8.5) - equals object of expense code 31.2 from the RF-2A, LDSS-923A, column 8 (Establishment of Support Obligations and Enforcement Collection IV-D F8.5).

Column 9 (F8.5a) - equals object of expense code 31.2 from the RF-2A, LDSS-923A, column 9 (Establishment of Support Obligations and Enforcement Collection SCU F8.5A).

**Line 10 Cooperative Agreement C. Non-IV-D-31.3**

Column 1 (F8) - equals object of expense code 31.3 from the RF-2A, LDSS-923A, column 1 (Total).

Column 5 (F8.2a) - equals object of expense code 31.3 from the RF-2A, LDSS-923A, column 5 (Collections and Distributions SCU F8.2A).

Column 9 (F8.5a) - equals object of expense code 31.3 from the RF-2A, LDSS-923A, column 9 (Establishment of Support Obligations and Enforcement Collection SCU F8.5A).

**Line 11 P.O.S. From Government Agencies A. TANF-32.1**

Column 1 (F8) - equals object of expense code 32.1 from the RF-2A, LDSS-923A, column 1 (Total).

Column 4 (F8.2) - equals object of expense code 32.1 from the RF-2A, LDSS-923A, column 4 (Collections and Distributions IV-D F8.2).

Column 5 (F8.2a) - equals object of expense code 32.1 from the RF-2A, LDSS-923A, column 5 (Collections and Distributions SCU F8.2A).

Column 6 (F8.3) - equals object of expense code 32.1 from the RF-2A, LDSS-923A, column 6 (Location of Absent Parent IV-D F8.3).

Column 7 (F8.4) - equals object of expense code 32.1 from the RF-2A, LDSS-923A, column 7 (Establishment of Paternity IV-D F8.4).

Column 8 (F8.5) - equals object of expense code 32.1 from the RF-2A, LDSS-923A, column 8 (Establishment of Support Obligations and Enforcement Collection IV-D F8.5).

Column 9 (F8.5a) - equals object of expense code 32.1 from the RF-2A, LDSS-923A, column 9 (Establishment of Support Obligations and Enforcement Collection SCU F8.5A).

Line 11 P.O.S. From Government Agencies B. Non-TANF-32.2

Column 1 (F8) - equals object of expense code 32.2 from the RF-2A, LDSS-923A, column 1 (Total).

Column 4 (F8.2) - equals object of expense code 32.2 from the RF-2A, LDSS-923A, column 4 (Collections and Distributions IV-D F8.2).

Column 5 (F8.2a) - equals object of expense code 32.2 from the RF-2A, LDSS-923A, column 5 (Collections and Distributions SCU F8.2A).

Column 6 (F8.3) - equals object of expense code 32.2 from the RF-2A, LDSS-923A, column 6 (Location of Absent Parent IV-D F8.3).

Column 7 (F8.4) - equals object of expense code 32.2 from the RF-2A, LDSS-923A, column 7 (Establishment of Paternity IV-D F8.4).

Column 8 (F8.5) - equals object of expense code 32.2 from the RF-2A, LDSS-923A, column 8 (Establishment of Support Obligations and Enforcement Collection IV-D F8.5).

Column 9 (F8.5a) - equals object of expense code 32.2 from the RF-2A, LDSS-923A, column 9 (Establishment of Support Obligations and Enforcement Collection SCU F8.5A).

Line 11 P.O.S. From Government Agencies C. Non-IV-D-32.3

Column 1 (F8) - equals object of expense code 32.3 from the RF-2A, LDSS-923A, column 1 (Total).

Column 5 (F8.2a) - equals object of expense code 32.3 from the RF-2A, LDSS-923A, column 5 (Collections and Distributions SCU F8.2A).

Column 9 (F8.5a) - equals object of expense code 32.3 from the RF-2A, LDSS-923A, column 9 (Establishment of Support Obligations and Enforcement Collection SCU F8.5A).

Line 12 P.O.S. From Private Agencies A. TANF-33.1

Column 1 (F8) - equals object of expense code 33.1 from the RF-2A, LDSS-923A, column 1 (Total).

Column 4 (F8.2) - equals object of expense code 33.1 from the RF-2A, LDSS-923A, column 4 (Collections and Distributions IV-D F8.2).

Column 5 (F8.2a) - equals object of expense code 33.1 from the RF-2A, LDSS-923A, column 5 (Collections and Distributions SCU F8.2A).

Column 6 (F8.3) - equals object of expense code 33.1 from the RF-2A, LDSS-923A, column 6 (Location of Absent Parent IV-D F8.3).

Column 7 (F8.4) - equals object of expense code 33.1 from the RF-2A, LDSS-923A, column 7 (Establishment of Paternity IV-D F8.4).

Column 8 (F8.5) - equals object of expense code 33.1 from the RF-2A, LDSS-923A, column 8 (Establishment of Support Obligations and Enforcement Collection IV-D F8.5).

Column 9 (F8.5a) - equals object of expense code 33.1 from the RF-2A, LDSS-923A, column 9 (Establishment of Support Obligations and Enforcement Collection SCU F8.5A).

**Line 12 P.O.S. From Private Agencies B. Non-TANF-33.2**

Column 1 (F8) - equals object of expense code 33.2 from the RF-2A, LDSS-923A, column 1 (Total).

Column 4 (F8.2) - equals object of expense code 33.2 from the RF-2A, LDSS-923A, column 4 (Collections and Distributions IV-D F8.2).

Column 5 (F8.2a) - equals object of expense code 33.2 from the RF-2A, LDSS-923A, column 5 (Collections and Distributions SCU F8.2A).

Column 6 (F8.3) - equals object of expense code 33.2 from the RF-2A, LDSS-923A, column 6 (Location of Absent Parent IV-D F8.3).

Column 7 (F8.4) - equals object of expense code 33.2 from the RF-2A, LDSS-923A, column 7 (Establishment of Paternity IV-D F8.4).

Column 8 (F8.5) - equals object of expense code 33.2 from the RF-2A, LDSS-923A, column 8 (Establishment of Support Obligations and Enforcement Collection IV-D F8.5).

Column 9 (F8.5a) - equals object of expense code 32.2 from the RF-2A, LDSS-923A, column 9 (Establishment of Support Obligations and Enforcement Collection SCU F8.5A).

**Line 12 P.O.S. From Private Agencies C. Non-IV-D-33.3**

Column 1 (F8) - equals object of expense code 33.3 from the RF-2A, LDSS-923A, column 1 (Total).

Column 5 (F8.2a) - equals object of expense code 33.3 from the RF-2A, LDSS-923A, column 5 (Collections and Distributions SCU F8.2A).

Column 9 (F8.5a) - equals object of expense code 33.3 from the RF-2A, LDSS-923A, column 9 (Establishment of Support Obligations and Enforcement Collection SCU F8.5A).

**Line 13 Total TANF Expenditure**

Column 1 (F8) - equals the sum of lines 8A (TANF), 9A (TANF), 10A (TANF-31.1), 11A (TANF-32.1) and 12A (TANF-33.1) for this column.

Column 2 (F8.1) - equals line 8A (TANF), column 2 (F8.1).

Column 3 (F8.1a) - equals line 9A (TANF), column 3 (F8.1a).

Columns 4 (F8.2), 6 (F8.3), 7 (F8.4) and 8 (F8.5) - equals the sum of lines 8A (TANF), 10A (TANF-31.1), 11A (TANF-32.1) and 12A (TANF-33.1) for each column.

Columns 5 (F8.2a) and 9 (F8.5a) - equals the sum of lines 9A (TANF), 10A (TANF-31.1), 11A (TANF-32.1) and 12A (TANF-33.1) for each column.

**Line 14 Total Non-TANF Expenditures**

Column 1 (F8) - equals the sum of lines 8B (Non-TANF), 9B (Non-TANF), 10B (Non-TANF-31.2), 11B (Non-TANF-32.2) and 12B (Non-TANF-33.2) for this column.

Column 2 (F8.1) - equals line 8B (Non-TANF), column 2 (F8.1).

Column 3 (F8.1a) - equals line 9B (Non-TANF), column 3 (F8.1a).

Columns 4 (F8.2), 6 (F8.3), 7 (F8.4) and 8 (F8.5) - equals the sum of lines 8B (Non-TANF), 10B (Non-TANF-31.2), 11B (Non-TANF-32.2) and 12B (Non-TANF-33.2) for each column.

Columns 5 (F8.2a) and 9 (F8.5a) - equals the sum of lines 9B (Non-TANF), 10B (Non-TANF-31.2), 11B (Non-TANF-32.2) and 12B (Non-TANF-33.2) for each column.

**Line 15 Total Expenditures Eligible for Federal Funding**

Columns 1 (F8) through 9 (F8.5a) - equals the sum of lines 13 (Total TANF Expenditures) and 14 (Total Non-TANF Expenditures) for each column.

**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.

Column 1 (F8) - enter RF-2A, LDSS-2517 "Schedule A-1 Title IV-D Summary of Collections and Distributions" (RF-2A, Schedule A-1), Section 3, line 19 (Estimated Incentive Payments), column 1 (Total).

**Line 17 Deductible Collection Costs**

Column 1 (F8) - enter the total of all fees collected for Title IV-D services including fees charged to a respondent for laboratory paternity determination tests, legal services and the annual CP Fee Withheld by NYS from the RF-2A, Schedule A-1, Section 2, line 13 (CP Fee Withheld by State), column 1 (Total).

**Line 18 Interest Earned and Other Program Income Received**

Column 1 (F8) - enter the total interest earned on Title IV-D (TANF and Non-TANF) collections, any \$50 Central Processing payments received for errors made by the contractor, and any other program income to be reported.

**Line 19 Escheated Funds**

Column 1 (F8) - enter the amount of escheated (unclaimed) funds and interest earned thereon, as defined in the [Fiscal Reference Manual Volume 1](#), Chapter 9, which must be reported separately by districts. Since these funds, and the interest thereon, are not income/revenue to the district as funds are remitted to the state comptroller, this amount is tracked separately to ensure no negative fiscal impact on the district.

**Line 20 Net Subject To Federal Reimbursement**

Column 1 (F8) - equals the result of subtracting the sum of lines 16 (Expenditures Funded With Title IV-D Incentives) through 18 (Interest Earned and Other Program Income Received) from line 15 (Total Expenditures Eligible for Federal Funding).

**Line 21 Federal Share**

Column 1 (F8) - equals the result rounded to the nearest dollar of multiplying line 20 (Net Subject to Federal Reimbursement) by 66%.

**Line 22 Less: Federal Share Child Support Collections**

Column 1 (F8) - equals RF-2A, Schedule A-1, Section 3, line 20 (Federal Share of Collections), column 1 (Total).

**Line 23 Net Federal Share**

Column 1 (F8) - equals the result of subtracting line 22 (Less: Federal Share Child Support Collections) from line 21 (Federal Share). This is the net federal share of expenditures.

**Line 24 Balance**

Column 1 (F8) - equals the result of subtracting line 21 (Federal Share) from line 20 (Net Subject to Federal Reimbursement).

**Line 25 Expenditures Funded with Incentives Subject to State Reimbursement**

Column 1 (F8) - equals the result rounded to the nearest dollar of multiplying line 16 (Expenditures Funded With Title IV-D Incentives) by 0. State reimbursement is not available.

**Line 26 Non-IV-D P.O.S. Agreements**

Column 1 (F8) - equals the sum of lines 9C (Non-IV-D), 10C (Non-IV-D-31.3), 11C (Non-IV-D-32.3) and 12C (Non-IV-D-33.3).

**Line 27 Net Subject to State Reimbursement**

Column 1 (F8) - equals the result rounded to the nearest dollar of multiplying the sum of lines 24 (Balance) through 26 (Non-IV-D P.O.S. Agreements) by 0. State reimbursement is not available.

**Line 28 State Share**

Column 1 (F8) - equals the result rounded to the nearest dollar of multiplying line 27 (Net Subject to State Reimbursement) by 0. State reimbursement is not available.

**Line 29 Less: State Share Child Support Collections**

Column 1 (F8) - equals RF-2A, Schedule A-1, Section 3, line 22 (State Share), column 1 (Total).

**Line 30 Net State Share**

Column 1 (F8) - equals the result of subtracting line 29 (Less: State Share Child Support Collections) from line 28 (State Share). This is the net state share of expenditures.

**Line 31 Local Share**

Column 1 (F8) - equals the sum of lines 16 (Expenditures Funded With Title IV-D Incentives), 24 (Balance) and 26 (Non-IV-D P.O.S. Agreements).

**Section 3 - Calculation of Central Services Federal Share**

Total central services costs for Title IV-D Child Support Activities and Collections are reported in Section 3. The central services amount includes amounts allocated to the F8 function on the RF-2A, Schedule D and amounts transferred from the LDSS-2674, Section 4, line 6 (A-87 Costs), column 1 (Allocation Factors).

**Line 1 Total IV-D Agency Child Support Activities Central Services Costs**

Column 1 (F8) - equals RF-2A, Schedule D, line 29 (Total Central Services Costs Distributed), column 9 (Child Support Activities Title IV-D).

**Line 2 Distribution Percentage**

Column 1 (F8) - equals Section 2, line 3 (Distribution Percentages), column 1 (F8).

Column 2 (F8.1) - equals Section 2, line 3 (Distribution Percentages), column 2 (F8.1).

Column 3 (F8.1a) - equals Section 2, line 3 (Distribution Percentages), column 3 (F8.1a).

Column 4 (F8.2) - equals Section 2, line 3 (Distribution Percentages), column 4 (F8.2).

Column 5 (F8.2a) - equals Section 2, line 3 (Distribution Percentages), column 5 (F8.2a).

Column 6 (F8.3) - equals Section 2, line 3 (Distribution Percentages), column 6 (F8.3).

Column 7 (F8.4) - equals Section 2, line 3 (Distribution Percentages), column 7 (F8.4).

Column 8 (F8.5) - equals Section 2, line 3 (Distribution Percentages), column 8 (F8.5).

Column 9 (F8.5a) - equals Section 2, line 3 (Distribution Percentages), column 9 (F8.5a).

**Line 3 IV-D Agency Child Support Activities Central Services Costs**

Column 1 (F8) - equals line 1 (Total IV-D Agency Child Support Activities Central Services Costs).

Columns 2 (F8.1) through 9 (F8.5a) - equals the result rounded to the nearest dollar of multiplying line 1 (Total IV-D Agency Child Support Activities Central Services Costs), column 1 (F8) by line 2 (Distribution Percentage) for each column. If the sum of columns 2 (F8.1) through 9 (F8.5a) does not equal column 1 (F8), the largest value is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

**Line 4 TANF Percentage**

Column 1 (F8) - equals Section 1, line 7 (Percent Distribution), column 2 (TANF).

**Line 5 IV-D Agency Child Support Activities Costs Distributed to TANF**

Column 1 (F8) - equals the sum of columns 2 (F8.1) through 9 (F8.5a).

Columns 2 (F8.1) through 9 (F8.5a) - equals the result rounded to the nearest dollar of multiplying line 4 (TANF Percentage), column 1 (F8) by line 3 (IV-D Agency Child Support Activities Central Services Costs) for each column.

**Line 6 Child Supp. Activities Central Services Costs Assigned to TANF-Coop. Agreement**

Column 1 (F8) - equals the sum of columns 5 (F8.2a) through 9 (F8.5a).

Columns 5 (F8.2a) through 9 (F8.5a) - enter the total amounts applicable to each sub-function from Section 4, line 7 (TANF), columns 2 (Collection and Distributions F8.2A) through 6 (SCU Est. of Support Oblig. & Enforcement F8.5A) of the LDSS-2674 forms.

**Line 7 Child Supp. Activities Central Services Costs Assigned to TANF-POS From Govt. Agencies**

Column 1 (F8) - equals the sum of columns 5 (F8.2a) through 9 (F8.5a).

Columns 5 (F8.2a) through 9 (F8.5a) - enter the amounts applicable to each sub-function from Section 4, line 7 (TANF), columns 2 (Collection and Distributions F8.2A) through 6 (SCU Est. of Support Oblig. & Enforcement F8.5A) of the LDSS-2674 forms.

**Line 8 Total Child Support Activities Costs Distributed to TANF**

Columns 1 (F8) and 5 (F8.2a) through 9 (F8.5a) - equals the sum of lines 5 (IV-D Agency Child Support Activities Costs Distributed to TANF) through 7 (Child Supp. Activities Central Services Costs Assigned to TANF-POS From Govt. Agencies) for each column.

Columns 2 (F8.1) through 4 (F8.2) - equals line 5 (IV-D Agency Child Support Activities Costs Distributed) for each column.

**Line 9 Non-TANF Percentage**

Column 1 (F8) - equals Section 1, line 7 (Percentage Distribution), column 3 (Non-TANF).

**Line 10 IV-D Agency Child Support Activities Costs Distributed to Non-TANF**

Column 1 (F8) - equals the sum of columns 2 (F8.1) through 9 (F8.5a).

Columns 2 (F8.1) through 9 (F8.5a) - equals the result rounded to the nearest dollar of multiplying line 9 (Non-TANF Percentage), column 1 (F8) by line 3 (IV-D Agency Child Support Activities Central Services Costs) for each column.

**Line 11 Child Supp. Activities Central Services Costs Assigned to Non-TANF Coop. Agreement**

Column 1 (F8) - equals the sum of columns 5 (F8.2a) through 9 (F8.5a).



Columns 5 (F8.2a) through 9 (F8.5a) - enter the amounts applicable to each sub-function from Section 4, line 8 (Non-TANF), columns 2 (Collection and Distributions F8.2A) through 6 (SCU Est. of Support Oblig. & Enforcement F8.5A) of the LDSS-2674.

Line 12 Child Supp. Activities Central Services Costs Assigned to Non-TANF-POS From Govt. Agencies

Column 1 (F8) - equals the sum of columns 5 (F8.2a) through 9 (F8.5a).

Columns 5 (F8.2a) through 9 (F8.5a) - enter the amounts applicable to each sub-function from Section 4, line 8 (Non-TANF), columns 2 (Collection and Distributions F8.2A) through 6 (SCU Est. of Support Oblig. & Enforcement F8.5A) of the LDSS-2674.

Line 13 Total Central Services Costs Distributed to Non-TANF

Columns 1 (F8) and 5 (F8.2a) through 9 (F8.5a) - equals the sum of lines 10 (IV-D Agency Child Support Activities Costs Distributed to Non-TANF) through 12 (Child Supp. Activities Central Services Costs Assigned to Non-TANF-POS From Govt. Agencies) for each column.

Columns 2 (F8.1) through 4 (F8.2) - equals line 10 (IV-D Agency Child Support Activities Costs Distributed) for each column.

Line 14 Total Child Support Activities Central Services Costs

Columns 1 (F8) through 9 (F8.5a) - equals the sum of lines 8 (Total Child Support Activities Costs Distributed to TANF) and 13 (Total Central Services Costs Distributed to Non-TANF) for each column.

Line 15 Federal Share

Column 1 (F8) - equals the result rounded to the nearest dollar of multiplying line 14 (Total Child Support Activities Central Services Costs), column 1 (F8) by 66%.

Line 16 Local Share

Column 1 (F8) - equals the result of subtracting line 15 (Federal Share), column 1 (F8) from the sum of lines 1 (Total IV-D Agency Child Support Activities Central Services Costs), 6 (Child Supp. Activities Central Services Costs Assigned to TANF-Coop. Agreement), 7 (Child Supp. Activities Central Services Costs Assigned to TANF-POS From Govt. Agencies), 11 (Child Supp. Activities Central Services Costs Assigned to Non-TANF-Coop. Agreement) and 12 (Child Supp. Activities Central Services Costs Assigned to Non-TANF-POS From Govt. Agencies).

LDSS-2547 (Rev. 10/15)

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

ITEM	TITLE IV-D ALLOCATION PERCENTS			SUPPORT COLLECTION UNIT ALLOCATION PERCENTS			MONTH
	TOTAL (1)	TANF (2)	NON-TANF (3)	TOTAL (4)	TANF (5)	NON-TANF (6)	
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	TOTAL (1)	TANF (2)	NON-TANF (3)	TOTAL (4)	TANF (5)	NON-TANF (6)	NON-IV-D (7)
6. Combined Ending Inventory							
7. Percent Distribution							

SCHEDULE D-8 ALLOCATION FOR CLAIMING TITLE IV-D CHILD SUPPORT ACTIVITIES AND SUPPORT COLLECTION UNIT EXPENDITURES										DISTRICT	MONTH		
ITEM	PROCEDURES			ADMINISTRATION			COLLECTION & DISTRIBUTION			LOC. OF ABS. PARENTS (6) F8.3	EST. OF PATERNITY (7) F8.4	EST. OF SUPPORT OBLIG. & ENF. COL. (8) F8.5	(9) F8.5a
	(1) FB	(2) FB.1	(3) FB.1a	(4) FB.2	(5) FB.2a	(6) FB.3	(7) FB.4	(8) FB.5	(9) FB.5a				
1. Total Child Support Expenditures (From Schedule D, Line 23, Column 9)													
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. 9, Lines 11, 13, 16, & 18) Line 3 % X Line 4, Col. 1													
5. Non-Salary Costs (From Sch. DSS-922A, 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													
TANF or NON-TANF x Line 6													
9. Support Collect. Costs Dist. Section 1 Percents for SCU													
Support Collection Unit													
TANF, NON-TANF, or NON-IV-D x Line 7													
10. Cooperative Agreement													
A. TANF-31.1													
(From Sch. DSS-922A 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-922A 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-922A 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													

DDS-2677 Revised (Rev. 01/15)  
SECTION 21: EXPENDITURE ALLOCATION AND CALCULATION OF FEDERAL AND STATE REIMBURSEMENT (cont)

16. Expenditures Funded With Title IV-D Incentives	(1) FB	(2) FB.1	(3) FB.19	COLLECTIVE DISTRIBUTION FB.2a	LOC. OF ABS. PARENTS FB.3	EST. OF PARENTY FB.4	EST. OF SUPPORT OBLIG. & INF. OBL. FB.5
17. Deductible Collection Costs							
18. Interest Earned and Other Program Income Received							
19. Estimated Funds							
20. Net Subject To Federal Reimbursement							
21. Federal Share							
22. Less: Federal Share Child Support Collections							
23. Net Federal Share							
24. Balance							
25. Expenditures Funded With Incentives Subject To State Reimbursement							
26. Non-IV-D P.O.S. Agreements							
27. Net Subject To State Reimbursement							
28. State Share							
29. Less: State Share Child Support Collections							
30. Net State Share							
31. Local Share							
<b>SECTION 3: CALCULATION OF CENTRAL SERVICES FEDERAL SHARE</b>							
ITEM	(1) FB	(2) FB.1	(3) FB.19	COLLECTIVE DISTRIBUTION FB.2a	LOC. OF ABS. PARENTS FB.3	EST. OF PARENTY FB.4	EST. OF SUPPORT OBLIG. & INF. OBL. FB.5
1. Total IV-D Agency Child Support Activities Central Services Costs (Sch. D Line 29, Col. 9)							
2. Distribution Percentage (From Section 2, Line 3, Col. 2-9)							
3. Agency Support Activities Central Services Costs (From Section 1, Line 1, Col. 1)							
4. TANF Percentage (From Section 1)							
5. IV-D Agency Child Support Activities Costs Distributed To TANF (Line 4 Percent X Line 3 Amount)							
6. Child Supp. Activities Central Services Costs Assigned to TANF (Line 5 + Line 4 Amount)							
7. Child Supp. Activities Central Services 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. Child Supp. Activities Central Services Costs Distributed to Non-TANF (Line 8 Percent X Line 3)							
11. Child Supp. Activities Central Services Costs Assigned to Non-TANF Coop. Agreement (From DSS-2647)							
12. Child Supp. Activities Central Services Costs Assigned to Non-TANF POS From Govt. Agencies (From DSS-2674)							
13. Total Central Services Costs Distributed to Non-TANF (Line 10 + Line 11 + Line 12)							
14. Total Child Support Activities Central Services 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 (F10)

---

---

Introduction .....	16-2
Description of the Fraud and Abuse Function (F10) .....	16-2
Types of Employees Assigned to the F10 Function .....	16-4
Types of Costs Allocated to the F10 Function .....	16-4
Allocation Percentages for F10 Costs .....	16-5
Claiming on the RF-2A, Schedule D-10 .....	16-6

## **Introduction**

This chapter describes the activities and costs included in the Fraud and Abuse 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 RF-2A, LDSS-2347F “Schedule D-10 Claiming of Fraud & Abuse Administrative Costs” (RF-2A, Schedule D-10).

## **Description of the Fraud and Abuse Function (F10)**

The Fraud and Abuse function was established pursuant to federal legislation appearing in the Omnibus Reconciliation Act of 1987 (OBRA-87). Fraud and Abuse administrative costs are claimed in the F10 function.

The Fraud and Abuse process involves an array of investigative authorities, prosecuting authorities, hearing officers, the courts, and collection personnel. The purpose of the Fraud and Abuse 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.

Social services districts (districts) 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, SNAP, and the Child Care Block Grant. The Program Integrity Unit of the Bureau of Audit and Quality Improvement will be responsible for reviewing and approving the district plan. They will also oversee client fraud related activities in all districts.

Flexible Funding for Family Services (FFFS) was enacted in the State Fiscal Year (SFY) 2005-2006 Budget. FFFS provides 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 (Family Assistance (TANF)) of the RF-2A, Schedule D-10) and overhead costs allocated to TANF.

Districts must file a plan with New York State (NYS) 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 NYS regulations, each 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 Unit.

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.

## **Automated Finger Imaging System**

Effective January 15, 2020, NYS regulations eliminated finger imaging requirements for the purposes of public assistance. For additional information see 20-ADM-07. The following information is only relevant prior to this effective date:

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 category. 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 the RF-2A, Schedule D-10, Section 1, line 2 (Identified Cost).

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.

## **Other Activities**

Other Fraud and Abuse 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 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 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 activities.

## Types of Employees Assigned to the F10 Function

Personnel assigned to the F10 function are as follows:

- Employees<sup>1</sup> who are assigned to the investigation function for Intentional Program Violation (IPV) SNAP 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) SNAP 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 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 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
  - ◆ Any other non-salary costs specifically incurred in support of fraud and abuse investigation, prosecution and collection activities
- District overhead costs allocated to the F10 function from the F20 function
- Overall overhead costs allocated to the F10 function from the F40 function
- Central services costs allocated to the F10 function

---

1. Investigative staff should have the title of Investigator, or similar designation, and work under and official position description that describes tasks directly related to fraud investigations.



## 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 SNAP programs for the completion of the RF-2A, 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 SNAP Program, it must be counted in the example as 0.50 TANF and 0.50 SNAP. If a case were investigated for fraud under TANF, SNAP 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, SNAP, 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.

Below is the fraud & abuse case count worksheet that contains an example of how the cost allocation percentages are developed.

Fraud and Abuse Case Counts for the Quarter Ending \_\_\_\_\_

	Total	Family Assistance (TANF)	Safety Net	SNAP	Medical Assistance	Child Care Block Grant
	1	.50		.50		
	1			1.00		
	1	.34		.33	.33	
	1		.50		.50	
	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	1.00	2.58	3.08	1.25
%'s	100.00%	20.90%	10.00%	25.80%	30.80%	12.50%

## Finger Imaging

A method similar to above would be used to count the cases that were finger-imaged during the quarter. Finger-imaging counts would be used to direct charge the AFIS costs. Costs for finger imaging a public assistance case would be normally counted under either Safety Net Assistance or Family Assistance (whichever is appropriate) as 0.50 and 0.50 under Medical Assistance. This would be done unless the

Medical Assistance is specifically being excluded according to the client's application. Costs of finger-imaging applicants seeking Medicaid Only assistance would be directly charged to Medical Assistance. AFIS case counts would not be used in the RF-2A, Schedule D-10, Section 1, line 4 (Allocation Percentages) because they would distort the allocation basis for the majority of the F10 cost pool.

As of January 2008 per OTDA 07-ADM-10 members of households that qualified to participate in Working Families Food Stamp Initiative (WFSSI) were not required to be finger imaged, except in New York City (NYC). Effective November 1, 2012 per OTDA 12-ADM-08, districts are prohibited from finger imaging applicants and recipients for any purpose related to SNAP (18 NYCRR 387.9(C)). Effective January 15, 2020, NYS regulations eliminated existing finger imaging requirements for the purposes of public assistance per OTDA 20-ADM-07. There should be no claims including AFIS costs after the January 2020 effective claiming month.

## Claiming on the RF-2A, Schedule D-10

The RF-2A, Schedule D-10 reports all F10 coded fraud and abuse administrative costs for Public Assistance, Medical Assistance and SNAP. Central services costs are also reported on the schedule.

The following are the line by line instructions for completing the RF-2A, Schedule D-10, Sections 1 and 2.

### Section 1: Calculation of Shares for Administrative Costs

Line 1 Total Fraud & Abuse Expenditures

Column 1 (Total) - equals RF-2A, LDSS-2347 "Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program" (RF-2A, Schedule D), line 23 (Total Salary and Non-Salary Expense), column 10 (Fraud and Abuse F10).

Line 2 Identified Costs

Column 1 (Total) - equals the sum of columns 2 (Family Assistance (TANF)) through 6 (Child Care Block Grant).

Columns 2 (Family Assistance (TANF)) through 6 (Child Care Block Grant) - enter the F10 coded Fraud and Abuse 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. Prior to January 2020, AFIS costs should be direct charged based on applicants/recipients finger imaged each month.

Line 3 Balance To Be Allocated

Column 1 (Total) - equals the result of subtracting line 2 (Identified Costs) from line 1 (Total Fraud & Abuse Expenditures).

Line 4 Allocation Percentages

Column 1 (Total) - original claim equals 100%, and supplemental claim equals 0%.

Columns 2 (Family Assistance (TANF)) through 6 (Child Care Block Grant) - enter the percentages determined from the Fraud and Abuse Case Count Worksheet for each column. These percentages should not be based on AFIS case counts as stated previously, and the sum of these columns must equal column 1 (Total).

**Line 5 Balance of Costs Allocated**

Column 1 (Total) - equals line 3 (Balance to be Allocated).

Columns 2 (Family Assistance (TANF)) through 6 (Child Care Block Grant) - equals the result rounded to the nearest dollar of multiplying line 3 (Balance to be Allocated), column 1 (Total) by line 4 (Allocation Percentages) for each column. If the sum of these columns does not equal column 1 (Total), the largest value is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

**Line 6 Total Costs Subject to Reimbursement**

Column 1 (Total) - equals the sum of columns 2 (Family Assistance (TANF)) through 6 (Child Care Block Grant).

Columns 2 (Family Assistance (TANF)) through 6 (Child Care Block Grant) - equals the sum of lines 2 (Identified Costs) and 5 (Balance of Costs Allocated).

**Line 7 Federal Share**

Column 1 (Total) - equals the sum of columns 2 (Family Assistance (TANF)), 4 (SNAP) and 5 (Medical Assistance).

Column 2 (Family Assistance (TANF)) - enter the share to be assigned to FFFS. It is suggested to enter the full amount, but this is a block grant, so any excess revenue recorded above the district allocation must be written off. If nothing is entered, ACS enters the result rounded to the nearest dollar of multiplying 50% by line 6 (Total Costs Subject to Reimbursement).

Columns 4 (SNAP) and 5 (Medical Assistance) - equals the result rounded to the nearest dollar of multiplying 50% by line 6 (Total Costs Subject to Reimbursement) for each column.

**Line 8 Balance**

Column 1 (Total) - equals the result of subtracting line 7 (Federal Share), column 1 (Total) and line 6 (Total Costs Subject to Reimbursement), column 6 (Child Care Block Grant) from line 6 (Total Costs Subject to Reimbursement), column 1 (Total).

Columns 2 (Family Assistance (TANF)), 4 (SNAP) and 5 (Medical Assistance) - equals the result of subtracting line 7 (Federal Share) from line 6 (Total Costs Subject to Reimbursement) for each column.

Column 3 (Safety Net (FNP Programs)) - equals line 6 (Total Costs Subject to Reimbursement).

**Line 9 State Share**

Column 1 (Total) - equals the sum of columns 2 (Family Assistance (TANF)) through 5 (Medical Assistance).

Columns 2 (Family Assistance (TANF)) and 3 (Safety Net (FNP Programs)) - leave blank as there is no state share.

Column 4 (SNAP) - equals the result of multiplying line 8 (Balance) by 0.

Column 5 (Medical Assistance) - equals the result rounded to the nearest dollar of multiplying 50% by line 8 (Balance).

**Line 10 Local Share**

Columns 1 (Total) through 5 (Medical Assistance) - equals the result of subtracting line 9 (State Share) from line 8 (Balance) for each column.

**Section 2: Calculation of Shares for Central Services Costs**

**Line 1 Total Central Services Fraud and Abuse Costs**

Column 1 (Total) - equals RF-2A, Schedule D, line 29 (Total Central Services Costs Distributed), column 10 (Fraud and Abuse F10).

**Line 2 Directly Identified Central Services Costs**

Column 1 (Total) - equals the sum of columns 2 (Family Assistance (TANF)) through 6 (Child Care Block Grant).

Columns 2 (Family Assistance (TANF)) through 6 (Child Care Block Grant) - 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 (Identified Costs), columns 1 (Total) through 6 (Child Care Block Grant), respectively) divided by the total costs that appears in Section 1, line 1 (Total Fraud & Abuse Expenditures), column 1 (Total). The amount in Section 2, line 1 (Total Central Services Fraud and Abuse Costs), is multiplied by these percentages, and the results are entered on this line under the respective columns.

**Line 3 Net Central Services Costs to be Allocated**

Column 1 (Total) - equals the result of subtracting line 2 (Directly Identified Central Services Costs) from line 1 (Total Central Services Fraud and Abuse Costs).

**Line 4 Allocation Percentages**

Column 1 (Total) - equals the sum of Columns 2 (Family Assistance (TANF)) through 6 (Child Care Block Grant).

Column 2 (Family Assistance (TANF)) - equals Section 1, line 4 (Allocation Percentages), column 2 (Family Assistance (TANF)).

Column 3 (Safety Net (FNP Programs)) - equals Section 1, line 4 (Allocation Percentages), column 3 (Safety Net (FNP Programs)).

Column 4 (SNAP) - equals Section 1, line 4 (Allocation Percentages), column 4 (SNAP).

Column 5 (Medical Assistance) - equals Section 1, line 4 (Allocation Percentages), column 5 (Medical Assistance).

Column 6 (Child Care Block Grant) - equals Section 1, line 4 (Allocation Percentages), column 6 (Child Care Block Grant).

**Line 5 Total Costs Allocated**

Column 1 (Total) - equals line 3 (Net Central Services Costs to be Allocated).

Columns 2 (Family Assistance (TANF)) through 6 (Child Care Block Grant) - equals the result rounded to the nearest dollar of multiplying line 3 (Net Central Services Costs to be Allocated), column 1 (Total) by line 4 (Allocation Percentages) for each column. If the sum of these columns does not equal column 1 (Total), the largest value is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

**Line 6 Amount Subject to Reimbursement**

Column 1 (Total) - equals the sum of columns 2 (Family Assistance (TANF)) through 6 (Child Care Block Grant).

Columns 2 (Family Assistance (TANF)) through 6 (Child Care Block Grant) - equals the sum of lines 2 (Directly Identified Central Services Costs) and 5 (Total Costs Allocated).

**Line 7 Federal Share**

Column 1 (Total) - equals the sum of columns 2 (Family Assistance (TANF)), 4 (SNAP) and 5 (Medical Assistance).

Column 2 (Family Assistance (TANF)) - enter the share to be assigned to FFFS. It is suggested to enter the full amount, but this is a block grant, so any excess revenue recorded above the district allocation must be written off. If nothing is entered, ACS enters the result rounded to the nearest dollar of multiplying 50% by line 6 (Amount Subject to Reimbursement).

Columns 4 (SNAP) and 5 (Medical Assistance) - equals the result rounded to the nearest dollar of multiplying 50% by line 6 (Amount Subject to Reimbursement) for each column.

**Line 8 Local Share**

Column 1 (Total) - equals the result of subtracting line 7 (Federal Share), column 1 (Total) and line 6 (Amount Subject to Reimbursement), column 6 (Child Care Block Grant) from line 6 (Amount Subject to Reimbursement), column 1 (Total).

Columns 2 (Family Assistance (TANF)), 4 (SNAP) and 5 (Medical Assistance) - equals the result of subtracting line 7 (Federal Share) from line 6 (Amount Subject to Reimbursement) for each column.

Column 3 (Safety Net (FNP Programs)) - equals line 6 (Amount Subject to Reimbursement).

LDSS-2347F (Rev. 10/15)

SCHEDULE D-10  
 CLAIMING OF FRAUD & ABUSE ADMINISTRATIVE COSTS

Section 1: Calculation of Shares for Administrative Costs						DISTRICT	MONTH
ITEM	TOTAL (1)	FAMILY ASSISTANCE (TANF) (2)	SAFETY NET (FNP PROGRAMS) (3)	SNAP (4)	MEDICAL ASSISTANCE (5)	CHILD CARE BLOCK GRANT (6)	
1. Total Fraud & Abuse Expenditures							
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 Central Services Costs							
1. Total Central Services Fraud and Abuse Costs							
2. Directly Identified Central Services Costs							
3. Net Central Services Costs to be Allocated							
4. Allocation Percentages							
5. Total Costs Allocated							
6. Amount Subject To Reimbursement							
7. Federal Share							
8. Local Share							

# Chapter 17: Welfare Management System (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 on the Welfare Management System Worksheet .....	17-3
Districts Other Than New York City .....	17-3
New York City .....	17-6
Claiming of Welfare Management System Operational Costs by the Districts .	17-9
Additional Information Concerning the Reporting and Claiming of Home Energy Assistance Program Welfare Management System Operational Charges .....	17-11

## Introduction

This chapter describes the distribution and claiming of costs incurred by the social services districts (districts) 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 WMS. WMS is a management information system developed to improve the administration and control of district programs (public assistance, medical assistance, Supplemental Nutrition Assistance Program (SNAP) and services) in New York State (NYS). It has been designed to assist districts in carrying out client eligibility determination and processing functions. WMS consists of a central computer located in Albany for use by the districts other than New York City (NYC) plus the Administration for Children's Services with terminals and printers in the 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 district 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 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 district 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 district's information. The amount of assistance WMS can provide depends wholly upon the district.

Each district is responsible to collect all demographic and eligibility information specified by NYS (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:

- employee's 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,
- district overhead costs allocated to the F16 WMS function from F20 District Overhead,
- overall overhead allocated to the F16 WMS function from the F40 function, and
- central services costs allocated to the F16 WMS function.

## Determining Allocation Percentages for F16 Costs on the Welfare Management System Worksheet

### Districts Other Than New York City

The distribution percentages used on the RF-2A, LDSS-2347 "Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program" (RF-2A, Schedule D) 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. Reporting and claiming details follow in the rest of this chapter including exceptions for Home Energy Assistance Program (HEAP) WMS Operational Charges.

The WST002 Report is available on WMS terminals located in each district. 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-SNAP	7749	15269
SN-FNP FAMILY	93	401	SNAP-MIX	492	1757
TOTAL	687	1082	SUBTOTAL	8241	17026
			PA-SNAP	1073	2956
EAA	3	3	TOTAL SNAP	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, SNAP benefits, 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.

WMS Worksheet Use of WST002 Recipient Information												
Recipients Reported On WST002	Count	Schedule D-1				Schedule D-2 Title XX	Schedule D-4 Title XIX	Schedule D-7 SNAP	Schedule D HEAP	Grand Total		
		FA	SN	EAF	EAA							
1. Family Assistance												
2. Safety Net FP												
3. SN Cash Individual												
4. SN Cash Family												
5. SN-FNP Individual												
6. SN-FNP Family												
7. EAF												
8. EAA												
9. Medical Assistance												
10. MPE												
11. MA-SSI												
12. Family Health Plus												
13. NPA-SNAP												
14. SNAP-MIX												
15. PA-SNAP												
16. HEAP												
17. ADC-FC												
18. Services												
19. Total Recipients by Category												
20. % Distribution												

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 RF-2A, Schedule D as follows:

Function	Distribution Percentage	Salary & Non-Salary Costs	Central Services 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 SNAP	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 RF-2A, Schedule D. Salary and Non-Salary costs are reported on line 22 (WMS Operational Cost Distributed) and central services costs are reported on line 28 (WMS Central Services Costs Distributed). The F11 HEAP distribution is also reported in the footnote to the RF-2A, Schedule D to identify the current year and prior year HEAP expenditures.

In addition, F1 function categorical distribution values are reported on the RF-2A, LDSS-2347A "Schedule D-1 Claiming of Intake/Case Maintenance Expenditures" (RF-2A, Schedule D-1) as direct charge expenditures. Salary and Non-Salary costs are reported on Section 1, line 2 (Directly Identifiable I/CM Expenditures) and central services costs are reported on Section 2, line 2 (Directly Identifiable I/CM Central Services Costs). 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 RF-2A, Schedule D-1.

## New York City

The distribution percentages used on the RF-2A, Schedule D 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-SNAP	386,092	4,459
Grand Total SN		198,468	Grand Total SNAP		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, SNAP benefits, 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 ACS as part of the RF-2A claim package. The following is an example of the WMS Worksheet.

WMSN (Rev. 10/13)												
WMS Worksheet												
New York City WINR0078 Recipient Information												
Recipients Reported On WINR0078 NYC	Count	Schedule D-1				Schedule D-4 Title XIX	Schedule D-7 SNAP	Schedule D		Grand Total		
		FA	SN	EAF	EAA			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-SNAP												
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 RF-2A, Schedule D as follows:

Function	Distribution Percentage	Salary & Non-Salary Costs	Central Services 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 SNAP	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 RF-2A, Schedule D. Salary and Non-Salary costs are reported on line 22 “WMS Operational Cost Distributed” and central services costs are reported on line 28 (WMS Central Services Costs Distributed).

In addition, F1 function categorical distribution values are reported on the RF-2A, Schedule D-1 as direct charge expenditures. Salary and Non-Salary costs are reported on Section 1, line 2 (Directly Identifiable I/CM Expenditures) and central services costs are reported on Section 2, line 2 (Directly Identifiable I/CM Central Services Costs). 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 RF-2A, Schedule D-1.

## **Claiming of Welfare Management System Operational Costs by the Districts**

The following procedures are to be used by all 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. 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%. If they do not, make the necessary adjustment to the largest number from the left.

Used by all districts:

Recipient Category	Columns Used to enter Recipient Counts
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 Health Plus)	Title XIX
NPA-SNAP	SNAP

Used by districts other than NYC:

Recipient Category	Columns Used to enter Recipient Counts
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
SNAP-MIX	SNAP
PA-SNAP	SNAP
HEAP	HEAP
ADC-FC	Title XIX, Title XX
SERVICES	Title XX

Used by NYC only:

Recipient Category	Columns Used to enter Recipient Counts
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 RF-2A, Schedule D, line 21 (WMS Distribution %'s), column 1 (Intake/Case Maintenance F1).



2. (For Districts Other Than NYC) The results obtained for the Schedule D-2 section of the WMS Worksheet will be included on the RF-2A, Schedule D, line 21 (WMS Distribution %'s), column 3 (Services Administrative F2.A).
3. The results obtained for the Schedule D-4 section of the WMS Worksheet will be included on the RF-2A, Schedule D, line 21 (WMS Distribution %'s), column 5 (Elig./Det./Auth./Payments F4).
4. The results obtained for the Schedule D-7 section of the WMS Worksheet will be included on the RF-2A, Schedule D, line 21 (WMS Distribution %'s), column 8 (SNAP F7).
5. (For Districts Other Than NYC) The results obtained for the Schedule D section of the WMS Worksheet will be included on the RF-2A, Schedule D, line 21 (WMS Distribution %'s), column 11 (HEAP F11).

## **Additional Information Concerning the Reporting and Claiming of Home Energy Assistance Program Welfare Management System 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 F11 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 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 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 district since the open cases accumulate from month to month on the WST002 report. The 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.....	18-2
Types of Costs Allocated to the F17 Function .....	18-3
The RF17 Claim Package .....	18-3

## Introduction

This chapter describes the F17 function for “Other” social services district (district) 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. 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.

## Types of Employees Assigned to the F17 Function

The following types of employees may be assigned to the F17 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,
- district overhead costs allocated to the F17 sub-functions from F20,
- overall overhead costs allocated to the F17 sub-function from F40, and
- central services costs allocated to the F17 function and distributed to sub-functions.

## Special Project Claiming Process

Function F17 coded administrative costs and allocated overhead are first reported on the RF-2A, LDSS-923 “Cost Allocation Schedule of Payments Administrative Expenses Other Than Salaries” (RF-2A, LDSS-923) and the RF-2A, LDSS-2347 “Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program” (RF-2A, Schedule D), but they are not reimbursed through the RF-2A claiming process. After final accepting the RF-2A claim package in the Automated Claiming System (ACS), these F17 amounts are claimed for reimbursement on the RF-17 claim package.

## The RF17 Claim Package

The RF-17 claim package includes the RF-17, LDSS-923B “Schedule of Payments for Expenses Other than Salaries for Other Reimbursable Programs” (RF-17, LDSS-923B); the RF-17, LDSS-4975A “RF-17 Worksheet Distribution of Allocated Costs to Other reimbursable Programs” (RF-17 Worksheet); and the RF-17, LDSS-4975 “Monthly Statement of Special Project Claims Federal and State Aid (RF-17)” (RF-17 Summary).

Non-salary amounts from the RF-2A, LDSS-923 are direct charged to specific F17 sub-functions on the RF-17, LDSS-923B based upon the instructions in [Chapter 7](#). RF-17, LDSS-923B costs are automatically transferred to the RF-17 Worksheet based upon the F17 sub-function direct charged.

Salary amounts from coded salary payrolls and the RF-2A, Schedule D are direct charged to specific F17 sub-functions on the RF-17 Worksheet. Overhead and central services amounts from the RF-2A, Schedule D are distributed to the appropriate F17 sub-function by percentages of F17 coded staff in each sub-function to total F17 coded staff on the RF-17 Worksheet.

Each F17 sub-function’s federal, state and local shares are summarized on the RF-17 Summary.

## Claiming on the RF-17 Worksheet

Special projects are selected by using the drop- down feature in the column heading.

**Line 1 Salaries Assigned Directly to Function**

Column T (Total) - equals the sum of columns 1 through 99. This should equal RF-2A, Schedule D, line 1 (Salaries Assigned to Function), column 13 (Other Reimbursable Programs F17).

Columns 1 through 99 - enter the salary expenses directly charged from the agency's coding of the administrative payroll for each project.

**Line 2 Salaries Allocated by Step-Down Procedure**

Column T (Total) - equals the sum of columns 1 through 99. This should equal RF-2A, Schedule D, line 2 (Salaries Allocated by Step-Down Procedure), column 13 (Other Reimbursable Programs F17).

Columns 1 through 99 - enter the salary expenses allocated by step-down for each project. This should only be entered by districts using the step-down allocation procedures described in Chapter 20. Similar to the step-down allocation schedule illustrated in Chapter 20, an F17 sub-schedule should be prepared to complete this line.

**Line 3 Total Salaries**

Column T (Total) - equals the sum of columns 1 through 99. This should equal RF-2A, Schedule D, line 3 (Total Salaries), column 13 (Other Reimbursable Programs F17).

Columns 1 through 99 - equals the sum of lines 1 (Salaries Assigned Directly to Function) and 2 (Salaries Allocated by Step-Down Procedure) for each column.

**Line 4 Calculated Fringe Benefits**

Column T (Total) - equals the sum of columns 1 through 99. This should equal RF-2A, Schedule D, line 4 (Calculated Fringes), column 13 (Other Reimbursable Programs F17).

Columns 1 through 99 - enter the calculated fringe benefits for each project.

**Line 5 Total Salaries and Fringes**

Column T (Total) - equals the sum of columns 1 through 99. This should equal RF-2A, Schedule D, line 5 (Total Salaries and Fringes), column 13 (Other Reimbursable Programs F17).

Columns 1 through 99 - equals the sum of lines 3 (Total Salaries) and 4 (Calculated Fringe Benefits) for each column. This must equal the sum of lines 5A (Total Administrative Salaries and Fringes) and 5B (Total Program Salaries and Fringes) for each column.

**Line 5A Total Administrative Salaries and Fringes**

Column T (Total) - equals the sum of columns 1 through 99.

Columns 1 through 99 - enter the administrative salaries and fringes portion of line 5 (Total Salaries and Fringes) for each project.

**Line 5B Total Program Salaries and Fringes**

Column T (Total) - equals the sum of columns 1 through 99.

Columns 1 through 99 - enter the program salaries and fringes portion of line 5 (Total Salaries and Fringes) for each project.

**Line 6 No. Staff Assigned Directly To Function**

Column T (Total) - equals the sum of columns 1 through 99. This should equal RF-2A, Schedule D, line 6 (No. Staff Assigned Directly to Function), column 13 (Other Reimbursable Programs F17).

Columns 1 through 99 - enter the number of staff assigned to the F17 sub-functions from coded salary payrolls for each project.

**Line 7 No. Staff Allocated by Step-Down Procedure**

Column T (Total) - equals the sum of columns 1 through 99. This should equal RF-2A, Schedule D, line 7 (No. Staff Allocated by Step-Down Procedures), column 13 (Other Reimbursable Programs F17).

Columns 1 through 99 - enter the staff count allocated by step-down for each project. The F17 sub-schedule from line 2 (Salaries Allocated by Step-Down Procedure) should also contain a staff count breakdown to complete this line.

**Line 8 Total Staff Assigned To Function**

Columns T (Total) through 99 - equals the sum of lines 6 (No. Staff Assigned Directly To Function) and 7 (No. Staff Allocated by Step-Down Procedure) for each column. Column T (Total) should equal RF-2A, Schedule D, line 8 (Total Staff Assigned to Function), column 13 (Other Reimbursable Programs F17).

**Line 9 Distribution % Overhead**

Columns T (Total) through 99 - equals the result rounded to the nearest hundredth of a percent of dividing line 8 (Total Staff Assigned to Function) for each column by line 8 (Total Staff Assigned to Function), column T (Total). If the sum of columns 1 through 99 does not equal column T (Total), the largest value is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

**Line 10 Salary Overhead Distributed**

Columns T (Total) through 99 - equals the result rounded to the nearest dollar of multiplying the sum of lines 11 (Overall Overhead Distributed) and 13 (DSS Administrative Overhead Distributed) of the RF-2A, Schedule D, column 13 (Other Reimbursable Programs F17) by line 9 (Distribution % Overhead) for each column. If the sum of columns 1 through 99 does not equal column T (Total), the largest value is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

**Line 11 Total Salary Costs Distributed**

Column T (Total) - equals the sum of columns 1 through 99. This should equal RF-2A, Schedule D, line 14 (Grand Total Salaries and Fringes), column 13 (Other Reimbursable Programs F17).

Columns 1 through 99 - equals the sum of lines 5 (Total Salaries and Fringes) and 10 (Salary Overhead Distributed) for each column.

**Line 12 Non-Salary Costs Assigned to Function**

Column T (Total) - equals the sum of lines 12A (Total Non-Salary Administrative Expenses) and 12B (Total Non-Salary Program Expenses) for columns 1 through 99.

**Line 12A Total Non-Salary Administrative Expenses**

Columns 1 through 99 - equals the corresponding project's total line from the RF-17, LDSS-923B, Page 1.

**Line 12B Total Non-Salary Program Expenses**

Columns 1 through 99 - equals the corresponding project's total line from the RF-17, LDSS-923B, Page 2.

**Line 13 Non-Salary Overhead Distributed**

Columns T (Total) through 99 - equals the result rounded to the nearest dollar of multiplying the sum of lines 16 (Overall Overhead Distributed) and 18 (DSS Administrative Overhead Distributed) of the

RF-2A, Schedule D, column 13 (Other Reimbursable Programs F17) by line 9 (Distribution % Overhead) for each column. If the sum of columns 1 through 99 does not equal column T (Total), the largest value is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

**Line 14 Total Non-Salary Costs Distributed**

Column T (Total) - equals the sum of columns 1 through 99. This should equal RF-2A, Schedule D, line 19 (Total Non-Salary Expense), column 13 (Other Reimbursable Programs F17).

Columns 1 through 99 - equals the sum of lines 12A (Total Non-Salary Administrative Expenses), 12B (Total Non-Salary Program Expenses) and 13 (Non-Salary Overhead Distributed) for each column.

**Line 15 Total Salary and Non-Salary Costs**

Column T (Total) - equals the sum of columns 1 through 99. This should equal RF-2A, Schedule D, line 23 (Total Salary and Non-Salary Expense), column 13 (Other Reimbursable Programs F17).

Columns 1 through 99 - equals the sum of lines 11 (Total Salary Costs Distributed) and 14 (Total Non-Salary Costs Distributed) for each column.

**Line 16 Federal Share Percentages**

Columns 1 through 99 - equals the federal share percentage stored in ACS for the special project selected.

**Line 17 Federal Share**

Column T (Total) - equals the sum of columns 1 through 99.

Columns 1 through 99 - for those special projects where the shares are entered by the district, enter the amount of federal share of line 15 (Total Salary and Non-Salary Costs). This is indicated by the border being thicker than the other cells. For all other special projects this equals the result rounded to the nearest dollar of multiplying line 15 (Total Salary and Non-Salary Costs) by line 16 (Federal Share Percentages).

**Line 18 Balance**

Column T (Total) - equals the sum of columns 1 through 99.

Columns 1 through 99 - equals the result of subtracting line 17 (Federal Share) from line 15 (Total Salary and Non-Salary Costs).

**Line 19 State Share Percentages**

Columns 1 through 99 - equals the state share percentage stored in ACS for the special project selected.

**Line 20 State Share**

Column T (Total) - equals the sum of columns 1 through 99.

Columns 1 through 99 - for those special projects where the shares are entered by the district, enter the amount of state share of line 15 (Total Salary and Non-Salary Costs). This is indicated by the border being thicker than the other cells. For all other special projects this equals the result rounded to the nearest dollar of multiplying line 15 (Total Salary and Non-Salary Costs) by line 19 (State Share Percentages).



**Line 21 Central Services Costs**

Column T (Total) - equals the sum of columns 1 through 99. This should equal RF-2A, Schedule D, line 29 (Total Central Services Costs Distributed), column 13 (Other Reimbursable Programs F17).

Columns 1 through 99 - enter the result rounded to the nearest dollar of multiplying RF-2A, Schedule D, line 29 (Total Central Services Costs Distributed), column 13 (Other Reimbursable Programs F17) by line 9 (Distribution % Overhead) for each column. If the sum of columns 1 through 99 does not equal RF-2A, Schedule D, line 29 (Total Central Services Costs Distributed), column 13 (Other Reimbursable Programs F17), the largest value should be adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left should be adjusted.

**Line 22 Federal Share of Central Services Costs**

Column T (Total) - equals the sum of columns 1 through 99.

Columns 1 through 99 - for those special projects where the shares are entered by the district, enter the amount of federal share of line 21 (Central Services Costs). This is indicated by the border being thicker than the other cells. For all other special projects this equals the result rounded to the nearest dollar of multiplying line 21 (Central Services Costs) by line 16 (Federal Share Percentages).

**Line 23 Balance of Central Services Costs**

Column T (Total) - equals the sum of columns 1 through 99.

Columns 1 through 99 - equals the result of subtracting line 22 (Federal Share of Central Services Costs) from line 21 (Central Services Costs).

**Line 24 Local Share of Administrative Costs**

Column T (Total) - equals the sum of columns 1 through 99.

Columns 1 through 99 - equals the result of subtracting the sum of lines 17 (Federal Share), 20 (State Share) and 22 (Federal Share of Central Services Costs) from the sum of lines 15 (Total Salary and Non-Salary Costs) and 21 (Central Services Costs) for each column.

LDSS-4875A (rev. 10/15)  
**RF-17 Worksheet**  
DISTRIBUTION OF ALLOCATED COSTS TO OTHER REIMBURSABLE PROGRAMS

ITEM	TOTAL						MONTH
	(1)	(2)	(3)	(4)	(5)	(6)	
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 Cos. 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 Expense (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. Central Services Costs							
22. Federal Share of Central Services Costs							
23. Balance of Central Services Costs							
24. Local Share of Administrative Costs (Lines 15 + 21) minus (Lines 17 + 20 + 22)							

## **Claiming on the RF-17 Summary**

The total expenditures (sum of lines 15 (Total Salary and Non-Salary Costs) and 21 (Central Services Costs)) and the federal (sum of lines 17 (Federal Share) and 22 (Federal Share of Central Services Costs)), state (line 20 (State Share)), and local shares (line 24 (Local Share of Administrative Costs)) for each project from the RF-17 Worksheet are summarized on the RF-17 Summary. This monthly statement will be used by 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.



# Chapter 19: RF-2A and RF-2A Worksheets

---

---

Introduction .....	19-2
Line by Line Instructions .....	19-2

## Introduction

The RF-2A, LDSS-1272A-1 “Administrative Costs Claim Summary” (RF-2A Worksheet) 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 the RF-2A, LDSS-1272A “Monthly Statement of Administrative Expenditures Federal and State Aid (RF-2A)” (RF-2A, RF-2A), worksheets are used to compile the administrative expenditures, by program, into the format used by New York State (NYS) to compute the settlements.

Various schedules are used to support administration costs and are contained in the RF2A claim package in the Automated Claiming System. ACS will bring up the appropriate schedules. This claim package must be submitted each month to NYS 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.

## Line by Line Instructions

### Line 1 Public Assistance

#### Line 1a Intake/Case Maintenance (I/CM)

Column 1 (Total) - equals RF-2A, LDSS-2347A “Schedule D-1 Claiming of Intake/Case Maintenance Expenditures” (RF-2A, Schedule D-1), Section 1, line 9 (Amount Subject to Reimbursement), column 1 (Total).

Column 2 (Federal Share) - equals RF-2A, Schedule D-1, Section 1, line 10 (Federal Share), column 1 (Total).

Column 3 (State Share) - equals RF-2A, Schedule D-1, Section 1, line 12 (State Share), column 1 (Total).

Column 4 (Local Share) - equals RF-2A, Schedule D-1, Section 1, line 13 (Local Share), column 1 (Total).

#### Line 1b Fraud & Abuse Administration-Fed. Assist.

Column 1 (Total) - equals RF-2A, LDSS-2347F “Schedule D-10 Claiming of Fraud & Abuse Administrative Costs” (RF-2A, Schedule D-10), Section 1, line 6 (Total Costs Subject to Reimbursement), column 2 (Family Assistance).

Column 2 (Federal Share) - equals RF-2A, Schedule D-10, Section 1, line 7 (Federal Share), column 2 (Family Assistance).

Column 3 (State Share) - equals RF-2A, Schedule D-10, Section 1, line 9 (State Share), column 2 (Family Assistance).

Column 4 (Local Share) - equals RF-2A, Schedule D-10, Section 1, line 10 (Local Share), column 2 (Family Assistance).

#### Line 1c Fraud & Abuse Administration-Non-Fed Assist.

Column 1 (Total) - equals RF-2A, Schedule D-10, Section 1, line 6 (Total Costs Subject to Reimbursement), column 3 (Safety Net).

Column 3 (State Share) - equals RF-2A, Schedule D-10, Section 1, line 9 (State Share), column 3 (Safety Net).

Column 4 (Local Share) - equals RF-2A, Schedule D-10, Section 1, line 10 (Local Share), column 3 (Safety Net).

**Line 1d I/CM Central Services Costs**

Column 1 (Total) - equals the RF-2A, Schedule D-1, Section 2, line 9 (Amount Subject to Reimbursement), column 1 (Total).

Column 2 (Federal Share) - equals the RF-2A, Schedule D-1, Section 2, line 10 (Federal Share), column 1 (Total).

Column 4 (Local Share) - equals RF-2A, Schedule D-1, Section 2, line 11 (Local Share), column 1 (Total).

**Line 1e Fraud & Abuse Central Services Costs Fed Assist.**

Column 1 (Total) - equals RF-2A, Schedule D-10, Section 2, line 6 (Amount Subject to Reimbursement), column 2 (Family Assistance).

Column 2 (Federal Share) - equals RF-2A, Schedule D-10, Section 2, line 7 (Federal Share), column 2 (Family Assistance).

Column 4 (Local Share) - equals RF-2A, Schedule D-10, Section 2, line 8 (Local Share), column 2 (Family Assistance).

**Line 1f Fraud & Abuse Central Services Costs Non-Fed Assist.**

Column 1 (Total) - equals RF-2A, Schedule D-10, Section 2, line 6 (Amount Subject to Reimbursement), column 3 (Safety Net).

Column 4 (Local Share) - equals RF-2A, Schedule D-10, Section 2, line 8 (Local Share), column 3 (Safety Net).

**Line 1g Total Public Assistance Administration**

Column 1 (Total) - equals the sum of lines 1a (Intake/Case Maintenance (I/CM)) through 1f (Fraud & Abuse Central Services Costs Non-Fed Assist.). This is transferred to the RF-2A, RF-2A, line 1 (Public Assistance Administration), column 1 (Total).

Column 2 (Federal Share) - equals the sum of lines 1a (Intake/Case Maintenance (I/CM)), 1b (Fraud & Abuse Administration-Fed. Assist.), 1d (I/CM Central Services Costs) and 1e (Fraud & Abuse Central Services Costs Fed Assist.). This is transferred to the RF-2A, RF-2A, line 1 (Public Assistance Administration), column 2 (Federal Share).

Column 3 (State Share) - equals the sum of lines 1a (Intake/Case Maintenance (I/CM)) through 1c (Fraud & Abuse Administration-Non-Fed Assist.). This is transferred to the RF-2A, RF-2A, line 1 (Public Assistance Administration), column 3 (State Share).

Column 4 (Local Share) - equals the sum of lines 1a (Intake/Case Maintenance (I/CM)) through 1f (Fraud & Abuse Central Services Costs Non-Fed Assist.). This is transferred to the RF-2A, RF-2A, line 1 (Public Assistance Administration), column 4 (Local Share).

**Line 2 Medical Assistance Administration**

**Line 2a MA Eligibility Determ./Auth./Payments**

Column 1 (Total) - equals the result of subtracting the sum of columns 5 (Title XXI State Child Health Plus) and 6 (Working Disabled) from the RF-2A, LDSS-2347-B2 "Schedule D-4 Calculation for Medical Assistance Eligibility Determination/Authorization/Payments Cost Shares" (RF-2A, Schedule D-4), Section 1, line 1 (Total MA Costs) from the sum of lines 8 (Federal Share), 10 (Early Intervention Program Contracts) and 11 (Balance) from the RF-2A, Schedule D-4, Section 1, column 1 (Total).

Column 2 (Federal Share) - equals the result of subtracting the sum of columns 5 (Title XXI State Child Health Plus) and 6 (Working Disabled) from the RF-2A, Schedule D-4, Section 1, line 8 (Federal Share) from RF-2A, Schedule D-4, Section 1, line 8 (Federal Share), column 1 (Total).

Column 3 (State Share) - equals the result of subtracting the sum of columns 5 (Title XXI State Child Health Plus) and 6 (Working Disabled) from the RF-2A, Schedule D-4, Section 1, line 12 (State Share) from RF-2A, Schedule D-4, Section 1, line 12 (State Share), column 1 (Total).

Column 4 (Local Share) - equals RF-2A, Schedule D-4, Section 1, line 13 (Local Share), column 1 (Total).

**Line 2b MA Fraud & Abuse Administration**

Column 1 (Total) - equals RF-2A, Schedule D-10, Section 1, line 6 (Total Costs Subject to Reimbursement), column 5 (Medical Assistance).

Column 2 (Federal Share) - equals RF-2A, Schedule D-10, Section 1, line 7 (Federal Share), column 5 (Medical Assistance).

Column 3 (State Share) - equals RF-2A, Schedule D-10, Section 1, line 9 (State Share), column 5 (Medical Assistance).

Column 4 (Local Share) - equals RF-2A, Schedule D-10, Section 1, line 10 (Local Share), column 5 (Medical Assistance).

**Line 2c MA Policy/Planning**

Column 1 (Total) - equals the sum of lines 1 (Schedule D, Column 6 (Total of Lines 5 and 15)) and 5 (Overhead Costs) from the RF-2A, LDSS-2347-B3 "Schedule D-5 Calculation of Medical Assistance Policy Planning/Administration Costs Shares" (RF-2A, Schedule D-5), Section 1, column 1 (Total).

Column 2 (Federal Share) - equals RF-2A, Schedule D-5, Section 1, line 8 (Federal Share), column 1 (Total).

Column 3 (State Share) - equals RF-2A, Schedule D-5, Section 1, line 10 (State Share), column 1 (Total).

Column 4 (Local Share) - equals RF-2A, Schedule D-5, Section 1, line 11 (Local Share), column 1 (Total).

**Line 2d Central Services for MA Elig./Auth./Payments**

Column 1 (Total) - equals the result of subtracting the sum of columns 5 (Title XXI State Child Health Plus) and 6 (Working Disabled) from the RF-2A, Schedule D-4, Section 2, line 3 (Costs Eligible for Federal Participation) from the sum of lines 8 (Federal Share) and 10 (Total Local Share) from the RF-2A, Schedule D-4, Section 2, column 1 (Total).

Column 2 (Federal Share) - equals the result of subtracting the sum of columns 5 (Title XXI State Child Health Plus) and 6 (Working Disabled) from the RF-2A, Schedule D-4, Section 2, line 8 (Federal Share) from RF-2A, Schedule D-4, Section 2, line 8 (Federal Share), column 1 (Total).

Column 4 (Local Share) - equals the result of subtracting the sum of columns 5 (Title XXI State Child Health Plus) and 6 (Working Disabled) from the RF-2A, Schedule D-4, Section 2, line 10 (Total Local Share) from RF-2A, Schedule D-4, Section 2, line 10 (Total Local Share), column 1 (Total).

**Line 2e Central Services for MA Fraud & Abuse**

Column 1 (Total) - equals RF-2A, Schedule D-10, Section 2, line 6 (Amount Subject to Reimbursement), column 5 (Medical Assistance).



Column 2 (Federal Share) - equals RF-2A, Schedule D-10, Section 2, line 7 (Federal Share), column 5 (Medical Assistance).

Column 4 (Local Share) - equals RF-2A, Schedule D-10, Section 2, line 8 (Local Share), column 5 (Medical Assistance).

**Line 2f Central Services for MA Policy/Planning/WMS**

Column 1 (Total) - equals RF-2A, Schedule D-5, Section 2, line 1 (Schedule D, Column 6, Line 29), column 1 (Total).

Column 2 (Federal Share) - equals RF-2A, Schedule D-5, Section 2, line 4 (Federal Share), column 1 (Total).

Column 4 (Local Share) - equals RF-2A, Schedule D-5, Section 2, line 5 (Local Share), column 1 (Total).

**Line 2g Total Medical Assistance Administration**

Column 1 (Total) - equals the sum of lines 2a (MA Eligibility Determ./Auth./Payments) through 2f (Central Services for MA Policy/Planning/WMS). This is transferred to the RF-2A, RF-2A, line 2 (MA Administration), column 1 (Total).

Column 2 (Federal Share) - equals the sum of lines 2a (MA Eligibility Determ./Auth./Payments) through 2f (Central Services for MA Policy/Planning/WMS). This is transferred to the RF-2A, RF-2A, line 2 (MA Administration), column 2 (Federal Share).

Column 3 (State Share) - equals the sum of lines 2a (MA Eligibility Determ./Auth./Payments) through 2c (MA Policy/Planning). This is transferred to the RF-2A, RF-2A, line 2 (MA Administration), column 3 (State Share).

Column 4 (Local Share) - equals the sum of lines 2a (MA Eligibility Determ./Auth./Payments) through 2f (Central Services for MA Policy/Planning/WMS), column 4. This is transferred to the RF-2A, RF-2A, line 2 (MA Administration), column 4 (Local Share).

**Line 3 State Children's Health Insurance Plus (SCHIP)**

**Line 3a SCHIP Administration**

Column 1 (Total) - equals RF-2A, Schedule D-4, Section 1, line 7 (Total MA Costs Eligible for FFP), column 5 (Title XXI State Child Health Plus).

Column 2 (Federal Share) - equals RF-2A, Schedule D-4, Section 1, line 8 (Federal Share), column 5 (Title XXI State Child Health Plus).

Column 3 (State Share) - equals RF-2A, Schedule D-4, Section 1, line 12 (State Share), column 5 (Title XXI State Child Health Plus).

**Line 3b SCHIP Central Services Costs**

Column 1 (Total) - equals RF-2A, Schedule D-4, Section 2, line 7 (Total Central Services Costs Eligible for FFP), column 5 (Title XXI State Child Health Plus).

Column 2 (Federal Share) - equals RF-2A, Schedule D-4, Section 2, line 8 (Federal Share), column 5 (Title XXI State Child Health Plus).

Column 4 (Local Share) - equals RF-2A, Schedule D-4, Section 2, line 10 (Total Local Share), column 5 (Title XXI State Child Health Plus).

**Line 3c Total State Children’s Health Insurance Plus**

Column 1 (Total) - equals the sum of lines 3a (SCHIP Administration) and 3b (SCHIP Central Services Costs). This is transferred to the RF-2A, RF-2A, line 3 (State Children’s Health Insurance Plus), column 1 (Total).

Column 2 (Federal Share) - equals the sum of lines 3a (SCHIP Administration) and 3b (SCHIP Central Services Costs). This is transferred to the RF-2A, RF-2A, line 3 (State Children’s Health Insurance Plus), column 2 (Federal Share).

Column 3 (State Share) - equals line 3a (SCHIP Administration). This is transferred to the RF-2A, RF-2A, line 3 (State Children’s Health Insurance Plus), column 3 (State Share).

Column 4 (Local Share) - equals line 3b (SCHIP Central Services Costs). This is transferred to the RF-2A, RF-2A, line 3 (State Children’s Health Insurance Plus), column 4 (Local Share).

**Line 4 Working Disabled Buy-In Program**

**Line 4a Working Disabled Buy-In Program Administration**

Column 1 (Total) - equals RF-2A, Schedule D-4, Section 1, line 7 (Total MA Costs Eligible for FFP), column 6 (Working Disabled).

Column 2 (Federal Share) - equals RF-2A, Schedule D-4, Section 1, line 8 (Federal Share), column 6 (Working Disabled).

Column 3 (State Share) - equals RF-2A, Schedule D-4, Section 1, line 12 (State Share), column 6 (Working Disabled).

**Line 4b Central Services Costs for Working Disabled Buy-In Program**

Column 1 (Total) - equals RF-2A, Schedule D-4, Section 2, line 7 (Total Central Services Costs Eligible for FFP), column 6 (Working Disabled).

Column 2 (Federal Share) - equals RF-2A, Schedule D-4, Section 2, line 8 (Federal Share), column 6 (Working Disabled).

Column 4 (Local Share) - equals RF-2A, Schedule D-4, Section 2, line 10 (Total Local Share), column 6 (Working Disabled).

**Line 4c Total Working Disabled Buy-In Program Administration**

Column 1 (Total) - equals the sum of lines 4a (Working Disabled Buy-In Program Administration) and 4b (Central Services Costs for Working Disabled Buy-In Program). This is transferred to the RF-2A, RF-2A, line 4 (Working Disabled Buy-In Program), column 1 (Total).

Column 2 (Federal Share) - equals the sum of lines 4a (Working Disabled Buy-In Program Administration) and 4b (Central Services Costs for Working Disabled Buy-In Program). This is transferred to the RF-2A, RF-2A, line 4 (Working Disabled Buy-In Program), column 2 (Federal Share).

Column 3 (State Share) - equals line 4a (Working Disabled Buy-In Program Administration). This is transferred to the RF-2A, RF-2A, line 4 (Working Disabled Buy-In Program), column 3 (State Share).

Column 4 (Local Share) - equals line 4b (Central Services Costs for Working Disabled Buy-In Program). This is transferred to the RF-2A, RF-2A, line 4 (Working Disabled Buy-In Program), column 4 (Local Share).

**Line 5 Child Support**

Line 5a Administration Costs

Column 1 (Total) - equals the sum of lines 16 (Expenditures Funded With Title IV-D Incentives), 20 (Net Subject to Federal Reimbursement) and 26 (Non-IV-D P.O.S. Agreements) from the RF-2A, LDSS-2547 "Schedule D-8 Allocation for Claiming Title IV-D Child Support Activities and Support Collection Unit Expenditures" (RF-2A, Schedule D-8), Section 2, column 1 (Total)..

Column 2 (Federal Share) - equals RF-2A, Schedule D-8, Section 2, line 23 (Net Federal Share), column 1 (Total).

Column 3 (State Share) - equals RF-2A, Schedule D-8, Section 2, line 30 (Net State Share), column 1 (Total).

Column 4 (Local Share) - equals RF-2A, Schedule D-8, Section 2, line 31 (Local Share), column 1 (Total).

Line 5b Central Services Costs

Column 1 (Total) - equals the sum of lines 1 (Total IV-D Agency Child Support Activities Central Services Costs), 6 (Child Supp. Activities Central Services Costs Assigned to TANF-Coop. Agreement), 7 (Child Supp. Activities Central Services Costs Assigned to TANF-POS From Govt. Agencies), 11 (Child Supp. Activities Central Services Costs Assigned to Non-TANF-Coop. Agreement) and 12 (Child Supp. Activities Central Services Costs Assigned to Non-TANF-POS From Govt. Agencies) from the RF-2A, Schedule D-8, Section 3, column 1 (Total).

Column 2 (Federal Share) - equals RF-2A, Schedule D-8, Section 3, line 15 (Federal Share), column 1 (Total).

Column 4 (Local Share) - equals RF-2A, Schedule D-8, Section 3, line 16 (Local Share), column 1 (Total).

Line 5c Total Child Support Administration

Column 1 (Total) - equals the sum of lines 5a (Administration Costs) and 5b (Central Services Costs). This is transferred to the RF-2A, RF-2A, line 5 (Child Support Administration), column 1 (Total).

Column 2 (Federal Share) - equals the sum of lines 5a (Administration Costs) and 5b (Central Services Costs). This is transferred to the RF-2A, RF-2A, line 5 (Child Support Administration), column 2 (Federal Share).

Column 3 (State Share) - equals line 5a (Administration Costs). This is transferred to the RF-2A, RF-2A, line 5 (Child Support Administration), column 3 (State Share).

Column 4 (Local Share) - equals the sum of lines 5a (Administration Costs) and 5b (Central Services Costs). This is transferred to the RF-2A, RF-2A, line 5 (Child Support Administration), column 4 (Local Share).

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 will not cross foot.

**Line 6 TANF Employment Administration**

Line 6a TANF Employment Program Costs

Column 1 (Total) - equals RF-2A, LDSS-2347-B1 "Schedule D-3 Allocation and Claiming of Administrative Costs for Employment Programs" (RF-2A, Schedule D-3), Section 1, line 11 (Total Employment Program Costs), column 2 (TANF Program).

Column 2 (Federal Share) - equals RF-2A, Schedule D-3, Section 1, line 12 (Federal Share), column 2 (TANF Program).

Column 3 (State Share) - equals RF-2A, Schedule D-3, Section 1, line 14 (State Share), column 2 (TANF Program).

Column 4 (Local Share) - equals RF-2A, Schedule D-3, Section 1, line 15 (Local Share), column 2 (TANF Program).

**Line 6b TANF Employment Administration Costs**

Column 1 (Total) - equals RF-2A, Schedule D-3, Section 1, line 11 (Total Employment Program Costs), column 3 (TANF Administration).

Column 2 (Federal Share) - equals RF-2A, Schedule D-3, Section 1, line 12 (Federal Share), column 3 (TANF Administration).

Column 3 (State Share) - equals RF-2A, Schedule D-3, Section 1, line 14 (State Share), column 3 (TANF Administration).

Column 4 (Local Share) - equals RF-2A, Schedule D-3, Section 1, line 15 (Local Share), column 3 (TANF Administration).

**Line 6c TANF Employment Central Services Costs**

Column 1 (Total) - equals RF-2A, Schedule D-3, Section 2, line 6 (Total Central Services Costs), column 3 (TANF Administration).

Column 2 (Federal Share) - equals RF-2A, Schedule D-3, Section 2, line 7 (Federal Share), column 3 (TANF Administration).

Column 4 (Local Share) - equals RF-2A, Schedule D-3, Section 2, line 8 (Local Share), column 3 (TANF Administration).

**Line 6d Total TANF Employment Administration**

Column 1 (Total) - equals the sum of lines 6a (TANF Employment Program Costs) through 6c (TANF Employment Central Services Costs). This is transferred to the RF-2A, RF-2A, line 6 (TANF Employment Administration), column 1 (Total).

Column 2 (Federal Share) - equals the sum of lines 6a (TANF Employment Program Costs) through 6c (TANF Employment Central Services Costs). This is transferred to the RF-2A, RF-2A, line 6 (TANF Employment Administration), column 2 (Federal Share).

Column 3 (State Share) - equals the sum of lines 6a (TANF Employment Program Costs) and 6b (TANF Employment Administration Costs). This is transferred to the RF-2A, RF-2A, line 6 (TANF Employment Administration), column 3 (State Share).

Column 4 (Local Share) - equals the sum of lines 6a (TANF Employment Program Costs) through 6c (TANF Employment Central Services Costs). This is transferred to the RF-2A, RF-2A, line 6 (TANF Employment Administration), column 4 (Local Share).

**Line 7 Total USDA SNAP Administration**

**Line 7a Administration**

Column 1 (Total) - equals RF-2A, LDSS-2347E "Schedule D-7 Distribution of Supplemental Nutrition Assistance Program (SNAP) Expenditures to Activities" (RF-2A, Schedule D-7), Section 1, line 8 (Total Program Costs), column 1 (Total).

Column 2 (Federal Share) - equals RF-2A, Schedule D-7, Section 1, line 9 (Federal Share), column 1 (Total).

Column 3 (State Share) - equals RF-2A, Schedule D-7, Section 1, line 11 (State Share), column 1 (Total).

Column 4 (Local Share) - equals RF-2A, Schedule D-7, Section 1, line 12 (Local Share), column 1 (Total).

**Line 7b Central Services Costs**

Column 1 (Total) - equals RF-2A, Schedule D-7, Section 2, line 6 (Total Central Services Costs), column 1 (Total).

Column 2 (Federal Share) - equals RF-2A, Schedule D-7, Section 2, line 7 (Federal Share), column 1 (Total).

Column 4 (Local Share) - equals RF-2A, Schedule D-7, Section 2, line 8 (Local Share), column 1 (Total).

**Line 7c Total USDA SNAP Administration**

Column 1 (Total) - equals the sum of lines 7a (Administration) and 7b (Central Services Costs). This is transferred to the RF-2A, RF-2A, line 7 (USDA SNAP Administration), column 1 (Total).

Column 2 (Federal Share) - equals the sum of lines 7a (Administration) and 7b (Central Services Costs). This is transferred to the RF-2A, RF-2A, line 7 (USDA SNAP Administration), column 2 (Federal Share).

Column 3 (State Share) - equals line 7a (Administration). This is transferred to the RF-2A, RF-2A, line 7 (USDA SNAP Administration), column 3 (State Share).

Column 4 (Local Share) - equals the sum of lines 7a (Administration) and 7b (Central Services Costs). This is transferred to the RF-2A, RF-2A, line 7 (USDA SNAP Administration), column 4 (Local Share).

**Line 8 SNAP Employment & Training**

**Line 8a Employment & Training Admin. - 100%**

Column 1 (Total) - equals RF-2A, Schedule D-3, Section 1, line 11 (Total Employment Program Costs), column 4 (Administrative Costs 100%).

Column 2 (Federal Share) - equals RF-2A, Schedule D-3, Section 1, line 12 (Federal Share), column 4 (Administrative Costs 100%).

**Line 8b Employment & Training Admin. - 50%**

Column 1 (Total) - equals RF-2A, Schedule D-3, Section 1, line 11 (Total Employment Program Costs), column 5 (Administrative Costs 50%).

Column 2 (Federal Share) - equals RF-2A, Schedule D-3, Section 1, line 12 (Federal Share), column 5 (Administrative Costs 50%).

Column 3 (State Share) - equals RF-2A, Schedule D-3, Section 1, line 14 (State Share), column 5 (Administrative Costs 50%).

Column 4 (Local Share) - equals RF-2A, Schedule D-3, Section 1, line 15 (Local Share), column 5 (Administrative Costs 50%).

**Line 8c Participant Reimbursement**

Column 1 (Total) - equals RF-2A, Schedule D-3, Section 1, line 11 (Total Employment Program Costs), column 6 (Participant Reimbursement).

Column 2 (Federal Share) - equals RF-2A, Schedule D-3, Section 1, line 12 (Federal Share), column 6 (Participant Reimbursement).

Column 3 (State Share) - equals RF-2A, Schedule D-3, Section 1, line 14 (State Share), column 6 (Participant Reimbursement).

Column 4 (Local Share) - equals RF-2A, Schedule D-3, Section 1, line 15 (Local Share), column 6 (Participant Reimbursement).

**Line 8d Dependent Care**

Column 1 (Total) - equals RF-2A, Schedule D-3, Section 1, line 11 (Total Employment Program Costs), column 7 (Dependent Care).

Column 2 (Federal Share) - equals RF-2A, Schedule D-3, Section 1, line 12 (Federal Share), column 7 (Dependent Care).

Column 3 (State Share) - equals RF-2A, Schedule D-3, Section 1, line 14 (State Share), column 7 (Dependent Care).

Column 4 (Local Share) - equals RF-2A, Schedule D-3, Section 1, line 15 (Local Share), column 7 (Dependent Care).

**Line 8e E & T Training 100%**

Column 1 (Total) - equals RF-2A, LDSS-2347-C "Schedule D-6 Reimbursement Claim for Training" (RF-2A, Schedule D-6), Section 2, line 11 (Total Expenditures), column 12 (SNAP E & T 100%).

Column 2 (Federal Share) - equals RF-2A, Schedule D-6, Section 2, line 12 (Federal Share), column 12 (SNAP E & T 100%).

**Line 8f E & T Training 50%**

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 2, line 11 (Total Expenditures), column 13 (SNAP E & T 50%).

Column 2 (Federal Share) - equals RF-2A, Schedule D-6, Section 2, line 12 (Federal Share), column 13 (SNAP E & T 50%).

Column 3 (State Share) - equals RF-2A, Schedule D-6, Section 2, line 17 (Total State Share), column 13 (SNAP E & T 50%).

Column 4 (Local Share) - equals RF-2A, Schedule D-6, Section 2, line 18 (Local Share), column 13 (SNAP E & T 50%).

**Line 8g E & T Admin. Central Services Costs 100%**

Column 1 (Total) - equals RF-2A, Schedule D-3, Section 2, line 6 (Total Central Services Costs), column 4 (Administrative Costs 100%).

Column 2 (Federal Share) - equals RF-2A, Schedule D-3, Section 2, line 7 (Federal Share), column 4 (Administrative Costs 100%).

**Line 8h E & T Admin. Central Services Costs - 50%**

Column 1 (Total) - equals RF-2A, Schedule D-3, Section 2, line 6 (Total Central Services Costs), column 5 (Administrative Costs 50%).

Column 2 (Federal Share) - equals RF-2A, Schedule D-3, Section 2, line 7 (Federal Share), column 5 (Administrative Costs 50%).

Column 4 (Local Share) - equals RF-2A, Schedule D-3, Section 2, line 8 (Local Share), column 5 (Administrative Costs 50%).

**Line 8i E & T Training Central Services Costs -100%**

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 3, line 2 (Total Central Services), column 12 (SNAP E & T 100%).

Column 2 (Federal Share) - equals RF-2A, Schedule D-6, Section 3, line 3 (Federal Share), column 12 (SNAP E & T 100%).

**Line 8j E & T Training Central Services Costs -50%**

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 3, line 2 (Total Central Services), column 13 (SNAP E & T 50%).

Column 2 (Federal Share) - equals RF-2A, Schedule D-6, Section 3, line 3 (Federal Share), column 13 (SNAP E & T 50%).

Column 4 (Local Share) - equals RF-2A, Schedule D-6, Section 3, line 4 (Local Share), column 13 (SNAP E & T 50%).

**Line 8k Total SNAP Employment & Training**

Column 1 (Total) - equals the sum of lines 8a (Employment & Training Admin. - 100%) through 8j (E & T Training Central Services Costs -50%). This is transferred to the RF-2A, RF-2A, line 8 (USDA Employment & Training), column 1 (Total).

Column 2 (Federal Share) - equals the sum of lines 8a (Employment & Training Admin. - 100%) through 8j (E & T Training Central Services Costs -50%). This is transferred to the RF-2A, RF-2A, line 8 (USDA Employment & Training), column 2 (Federal Share).

Column 3 (State Share) - equals the sum of lines 8b (Employment & Training Admin. - 50%) through 8d (Dependent Care) and 8f (E & T Training 50%). This is transferred to the RF-2A, RF-2A, line 8 (USDA Employment & Training), column 3 (State Share).

Column 4 (Local Share) - equals the sum of lines 8b (Employment & Training Admin. - 50%) through 8d (Dependent Care), 8f (E & T Training 50%), 8h (E & T Admin. Central Services Costs - 50%) and 8j (E & T Training Central Services Costs -50%). This is transferred to the RF-2A, RF-2A, line 8 (USDA Employment & Training), column 4 (Local Share).

**Line 9 USDA SNAP Fraud & Abuse**

**Line 9a USDA Fraud and Abuse Administration**

Column 1 (Total) - equals RF-2A, Schedule D-10, Section 1, line 6 (Total Costs Subject to Reimbursement), column 4 (SNAP).

Column 2 (Federal Share) - equals RF-2A, Schedule D-10, Section 1, line 7 (Federal Share), column 4 (SNAP).

Column 3 (State Share) - equals RF-2A, Schedule D-10, Section 1, line 9 (State Share), column 4 (SNAP).

Column 4 (Local Share) - equals RF-2A, Schedule D-10, Section 1, line 10 (Local Share), column 4 (SNAP).

**Line 9b USDA Fraud and Abuse Central Services Costs**

Column 1 (Total) - equals RF-2A, Schedule D-10, Section 2, line 6 (Amount Subject to Reimbursement), column 4 (SNAP).

Column 2 (Federal Share) - equals RF-2A, Schedule D-10, Section 2, line 7 (Federal Share), column 4 (SNAP).

Column 4 (Local Share) - equals RF-2A, Schedule D-10, Section 2, line 8 (Local Share), column 4 (SNAP).

**Line 9c Total USDA Fraud and Abuse Administration**

Column 1 (Total) - equals the sum of lines 9a (USDA Fraud and Abuse Administration) and 9b (USDA Fraud and Abuse Central Services Costs). This is transferred to the RF-2A, RF-2A, line 9 (USDA SNAP Fraud & Abuse), column 1 (Total).

Column 2 (Federal Share) - equals the sum of lines 9a (USDA Fraud and Abuse Administration) and 9b (USDA Fraud and Abuse Central Services Costs). This is transferred to the RF-2A, RF-2A, line 9 (USDA SNAP Fraud & Abuse), column 2 (Federal Share).

Column 3 (State Share) - equals line 9a (USDA Fraud and Abuse Administration). This is transferred to the RF-2A, RF-2A, line 9 (USDA SNAP Fraud & Abuse), column 3 (State Share).

Column 4 (Local Share) - equals the sum of lines 9a (USDA Fraud and Abuse Administration) and 9b (USDA Fraud and Abuse Central Services Costs). This is transferred to the RF-2A, RF-2A, line 9 (USDA SNAP Fraud & Abuse), column 4 (Local Share).

**Line 10 Training Cap**

**Line 10a MA Training for Elig./Auth./Payments**

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 2, line 11 (Total Expenditures), column 7 (Title XIX MA-E/A).

Column 2 (Federal Share) - equals RF-2A, Schedule D-6, Section 2, line 12 (Federal Share), column 7 (Title XIX MA-E/A).

Column 3 (State Share) - equals RF-2A, Schedule D-6, Section 2, line 17 (Total State Share), column 7 (Title XIX MA-E/A).

Column 4 (Local Share) - equals RF-2A, Schedule D-6, Section 2, line 18 (Local Share), column 7 (Title XIX MA-E/A).

**Line 10b MA Training for Policy/Planning**

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 2, line 11 (Total Expenditures), column 8 (Title XIXMA-Prof/Policy/Adm.).

Column 2 (Federal Share) - equals RF-2A, Schedule D-6, Section 2, line 12 (Federal Share), column 8 (Title XIXMA-Prof/Policy/Adm.).

Column 3 (State Share) - equals RF-2A, Schedule D-6, Section 2, line 17 (Total State Share), column 8 (Title XIXMA-Prof/Policy/Adm.).

Column 4 (Local Share) - equals RF-2A, Schedule D-6, Section 2, line 18 (Local Share), column 8 (Title XIXMA-Prof/Policy/Adm.).

**Line 10c MA Central Services Costs for Training Elig./Auth./Payments**

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 3, line 2 (Total Central Services), column 7 (Title XIX MA-E/A).

Column 2 (Federal Share) - equals RF-2A, Schedule D-6, Section 3, line 3 (Federal Share), column 7 (Title XIX MA-E/A).

Column 4 (Local Share) - equals RF-2A, Schedule D-6, Section 3, line 4 (Local Share), column 7 (Title XIX MA-E/A).



**Line 10d MA Central Services Costs for Training Policy/Planning**

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 3, line 2 (Total Central Services), column 8 (Title XIXMA-Prof/Policy/Adm.).

Column 2 (Federal Share) - equals RF-2A, Schedule D-6, Section 3, line 3 (Federal Share), column 8 (Title XIXMA-Prof/Policy/Adm.).

Column 4 (Local Share) - equals RF-2A, Schedule D-6, Section 3, line 4 (Local Share), column 8 (Title XIXMA-Prof/Policy/Adm.).

**Line 10e Child Support Training**

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 2, line 11 (Total Expenditures), column 4 (Title IV-D CSU).

Column 2 (Federal Share) - equals RF-2A, Schedule D-6, Section 2, line 12 (Federal Share), column 4 (Title IV-D CSU).

Column 3 (State Share) - equals RF-2A, Schedule D-6, Section 2, line 17 (Total State Share), column 4 (Title IV-D CSU).

Column 4 (Local Share) - equals RF-2A, Schedule D-6, Section 2, line 18 (Local Share), column 4 (Title IV-D CSU).

**Line 10f Child Support Central Services Costs for Training**

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 3, line 2 (Total Central Services), column 4 (Title IV-D CSU).

Column 2 (Federal Share) - equals RF-2A, Schedule D-6, Section 3, line 3 (Federal Share), column 4 (Title IV-D CSU).

Column 4 (Local Share) - equals RF-2A, Schedule D-6, Section 3, line 4 (Local Share), column 4 (Title IV-D CSU).

**Line 10g TANF/EAF/Employment Training Administration**

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 2, line 11 (Total Expenditures), column 2 (TANF/Employment).

Column 2 (Federal Share) - equals RF-2A, Schedule D-6, Section 2, line 12 (Federal Share), column 2 (TANF/Employment).

Column 3 (State Share) - equals RF-2A, Schedule D-6, Section 2, line 17 (Total State Share), column 2 (TANF/Employment).

Column 4 (Local Share) - equals RF-2A, Schedule D-6, Section 2, line 18 (Local Share), column 2 (TANF/Employment).

**Line 10h TANF/EAF/Employment Training Central Services Costs**

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 3, line 2 (Total Central Services), column 2 (TANF/Employment).

Column 2 (Federal Share) - equals RF-2A, Schedule D-6, Section 3, line 3 (Federal Share), column 2 (TANF/Employment).

Column 4 (Local Share) - equals RF-2A, Schedule D-6, Section 3, line 4 (Local Share), column 2 (TANF/Employment).

**Line 10i Title IV-E Foster Care Program Training**

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 4A, line 4 (Total Expenditures), column 4 (Foster Care Program).

Column 2 (Federal Share) - equals RF-2A, Schedule D-6, Section 4A, line 5 (Federal Share), column 4 (Foster Care Program).

Column 3 (State Share) - equals RF-2A, Schedule D-6, Section 4A, line 10 (Total State Share), column 4 (Foster Care Program).

Column 4 (Local Share) - equals RF-2A, Schedule D-6, Section 4A, line 11 (Local Share), column 4 (Foster Care Program).

**Line 10j Title IV-E Foster Care Training Administration**

Column 1 (Total) - equals the sum of RF-2A, Schedule D-6, Section 4A, line 4 (Total Expenditure), column 5 (Foster Care Overhead) and Section 4B, line 13 (Title IV-E Central Services), column 5 (Foster Care Overhead).

Column 2 (Federal Share) - equals the sum of RF-2A, Schedule D-6, Section 4A, line 5 (Federal Share), column 5 (Foster Care Overhead) and Section 4B, line 14 (Federal Share), column 5 (Foster Care Overhead).

Column 3 (State Share) - equals RF-2A, Schedule D-6, Section 4A, line 10 (Total State Share), column 5 (Foster Care Overhead).

Column 4 (Local Share) - equals the sum of RF-2A, Schedule D-6, Section 4A, line 11 (Local Share), column 5 (Foster Care Overhead) and Section 4B, line 15 (Local Share), column 5 (Foster Care Overhead).

**Line 10k Title IV-E Adoption Program Training**

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 4A, line 4 (Total Expenditures), column 6 (Adoption Program).

Column 2 (Federal Share) - equals RF-2A, Schedule D-6, Section 4A, line 5 (Federal Share), column 6 (Adoption Program).

Column 3 (State Share) - equals RF-2A, Schedule D-6, Section 4A, line 10 (Total State Share), column 6 (Adoption Program).

Column 4 (Local Share) - equals RF-2A, Schedule D-6, Section 4A, line 11 (Local Share), column 6 (Adoption Program).

**Line 10l Title IV-E Adoption Training Administration**

Column 1 (Total) - equals the sum of RF-2A, Schedule D-6, Section 4A, line 4 (Total Expenditure), column 7 (Adoption Overhead) and Section 4B, line 13 (Title IV-E Central Services), column 7 (Adoption Overhead).

Column 2 (Federal Share) - equals the sum of RF-2A, Schedule D-6, Section 4A, line 5 (Federal Share), column 7 (Adoption Overhead) and Section 4B, line 14 (Federal Share), column 7 (Adoption Overhead).

Column 3 (State Share) - equals RF-2A, Schedule D-6, Section 4A, line 10 (Total State Share), column 7 (Adoption Overhead).

Column 4 (Local Share) - equals the sum of RF-2A, Schedule D-6, Section 4A, line 11 (Local Share), column 7 (Adoption Overhead) and Section 4B, line 15 (Local Share), column 7 (Adoption Overhead).

**Line 10m Title IV-E Kinship Guardianship Program Training**

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 4A, line 4 (Total Expenditures), column 8 (KinGAP Program).

Column 2 (Federal Share) - equals RF-2A, Schedule D-6, Section 4A, line 5 (Federal Share), column 8 (KinGAP Program).

Column 3 (State Share) - equals RF-2A, Schedule D-6, Section 4A, line 10 (Total State Share), column 8 (KinGAP Program).

Column 4 (Local Share) - equals RF-2A, Schedule D-6, Section 4A, line 11 (Local Share), column 8 (KinGAP Program).

**Line 10n Title IV-E Kinship Guardianship Training Administration**

Column 1 (Total) - equals the sum of RF-2A, Schedule D-6, Section 4A, line 4 (Total Expenditure), column 9 (KinGAP Overhead) and Section 4B, line 13 (Title IV-E Central Services), column 9 (KinGAP Overhead).

Column 2 (Federal Share) - equals the sum of RF-2A, Schedule D-6, Section 4A, line 5 (Federal Share), column 9 (KinGAP Overhead) and Section 4B, line 14 (Federal Share), column 9 (KinGAP Overhead).

Column 3 (State Share) - equals RF-2A, Schedule D-6, Section 4A, line 10 (Total State Share), column 9 (KinGAP Overhead).

Column 4 (Local Share) - equals the sum of RF-2A, Schedule D-6, Section 4A, line 11 (Local Share), column 9 (KinGAP Overhead) and Section 4B, line 15 (Local Share), column 9 (KinGAP Overhead).

**Line 10o Non-Federal Training Administration**

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 2, line 11 (Total Expenditures), column 15 (FNP).

Column 3 (State Share) - equals RF-2A, Schedule D-6, Section 2, line 17 (Total State Share), column 15 (FNP).

Column 4 (Local Share) - equals RF-2A, Schedule D-6, Section 2, line 18 (Local Share), column 15 (FNP).

**Line 10p Non-Federal Central Services Costs**

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 3, line 2 (Total Central Services), column 15 (FNP).

Column 4 (Local Share) - equals RF-2A, Schedule D-6, Section 3, line 4 (Local Share), column 15 (FNP).

**Line 10q USDA SNAP Training**

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 2, line 11 (Total Expenditures), column 10 (USDA SNAP).

Column 2 (Federal Share) - equals RF-2A, Schedule D-6, Section 2, line 12 (Federal Share), column 10 (USDA SNAP).

Column 3 (State Share) - equals RF-2A, Schedule D-6, Section 2, line 17 (Total State Share), column 10 (USDA SNAP).

**Line 10r USDA SNAP Central Services Training Costs**

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 3, line 2 (Total Central Services), column 10 (USDA SNAP).

Column 2 (Federal Share) - equals RF-2A, Schedule D-6, Section 3, line 3 (Federal Share), column 10 (USDA SNAP).

Column 4 (Local Share) - equals RF-2A, Schedule D-6, Section 3, line 4 (Local Share), column 10 (USDA SNAP).

**Line 10s USDA Fraud & Abuse Training**

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 2, line 11 (Total Expenditures), column 11 (USDA Fraud/Abuse).

Column 2 (Federal Share) - equals RF-2A, Schedule D-6, Section 2, line 12 (Federal Share), column 11 (USDA Fraud/Abuse).

Column 3 (State Share) - equals RF-2A, Schedule D-6, Section 2, line 17 (Total State Share), column 11 (USDA Fraud/Abuse).

**Line 10t USDA Fraud & Abuse Training-Central Services Costs**

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 3, line 2 (Total Central Services), column 11 (USDA Fraud/Abuse).

Column 2 (Federal Share) - equals RF-2A, Schedule D-6, Section 3, line 3 (Federal Share), column 11 (USDA Fraud/Abuse).

Column 4 (Local Share) - equals RF-2A, Schedule D-6, Section 3, line 4 (Local Share), column 11 (USDA Fraud/Abuse).

**Line 10u Total Training Cap**

Column 1 (Total) - equals the sum of lines 10a (MA Training for Elig./Auth./Payments) through 10t (USDA Fraud & Abuse Training-Central Services Costs). This is transferred to the RF-2A, RF-2A, line 10 (Training Cap), column 1 (Total).

Column 2 (Federal Share) - equals the sum of lines 10a (MA Training for Elig./Auth./Payments) through 10n (Title IV-E Kinship Guardianship Training Administration) and 10q (USDA SNAP Training) through 10t (USDA Fraud & Abuse Training-Central Services Costs). This is transferred to the RF-2A, RF-2A, line 10 (Training Cap), column 2 (Federal Share).

Column 3 (State Share) - equals the sum of lines 10a (MA Training for Elig./Auth./Payments), 10b (MA Training for Policy/Planning), 10e (Child Support Training), 10g (TANF/EAF/Employment Training Administration), 10i (Title IV-E Foster Care Program Training) through 10o (Non-Federal Training Administration), 10q (USDA SNAP Training), and 10s (USDA Fraud & Abuse Training). This is transferred to the RF-2A, RF-2A, line 10 (Training Cap), column 3 (State Share).

Column 4 (Local Share) - equals the sum of lines 10a (MA Training for Elig./Auth./Payments) through 10p (Non-Federal Central Services Costs), 10r (USDA SNAP Central Services Training Costs) and 10t (USDA Fraud & Abuse Training-Central Services Costs). This is transferred to the RF-2A, RF-2A, line 10 (Training Cap), column 4 (Local Share).

**Line 11 FNP Employment Program**

**Line 11a FNP Employment Program Administration**

Column 1 (Total) - equals RF-2A, Schedule D-3, Section 1, line 11 (Total Employment Program Costs), column 8 (Non-Federal Employment Program).

Column 3 (State Share) - equals RF-2A, Schedule D-3, Section 1, line 14 (State Share), column 8 (Non-Federal Employment Program).

Column 4 (Local Share) - equals RF-2A, Schedule D-3, Section 1, line 15 (Local Share), column 8 (Non-Federal Employment Program).

**Line 11b FNP Employment Program-Central Services Costs**

Column 1 (Total) - equals RF-2A, Schedule D-3, Section 2, line 6 (Total Central Services Costs), column 8 (Non-Federal Employment Program).

Column 4 (Local Share) - equals RF-2A, Schedule D-3, Section 2, line 8 (Local Share), column 8 (Non-Federal Employment Program).

**Line 11c Total FNP Employment Program Costs**

Column 1 (Total) - equals the sum of lines 11a (FNP Employment Program Administration) and 11b (FNP Employment Program-Central Services Costs). This is transferred to the RF-2A, RF-2A, line 11 (FNP Employment Program), column 1 (Total).

Column 3 (State Share) - equals Section of line 11a (FNP Employment Program Administration). This is transferred to the RF-2A, RF-2A, line 11 (FNP Employment Program), column 3 (State Share).

Column 4 (Local Share) - equals the sum of lines 11a (FNP Employment Program Administration) and 11b (FNP Employment Program-Central Services Costs). This is transferred to the RF-2A, RF-2A, line 11 (FNP Employment Program), column 4 (Local Share).

**Line 12 NR Admin. and FNP/NR Central Services**

**Line 12a NR Services Administration**

Column 1 (Total) - equals RF-2A, LDSS-2347-B "Schedule D-2, Allocation for Claiming General Services Administration Expenditures" (RF-2A, Schedule D-2), Section 1A, line 20 (Non-Reimbursable), column 6 (Total Costs Distributed).

Column 4 (Local Share) - equals column 1 (Total).

**Line 12b FNP/NR Services-Central Services Costs**

Column 1 (Total) - equals the sum of lines 10 (Foster Care Non-IV-E), 12 (Kinship Guardianship Non-IV-E) and 18 (Non-Reimbursable) from the RF-2A, Schedule D-2, Section 2, column 6 (Central Services Total Costs Distributed).

Column 4 (Local Share) - equals column 1 (Total).

**Line 12c NR Training**

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 2, line 11 (Total Expenditures), column 16 (NR).

Column 4 (Local Share) - equals column 1 (Total).

**Line 12d NR Training Central Services Costs**

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 3, line 2 (Total Central Services), column 16 (NR).

Column 4 (Local Share) - equals column 1 (Total).

Line 12e Total NR Administration & NR/FNP Central Services Costs

Column 1 (Total) - equals the sum of lines 12a (NR Services Administration) through 12d (NR Training Central Services Costs). This is transferred to the RF-2A, RF-2A, line 12 (NR Admin and FNP/NR Central Services), column 1 (Total).

Column 4 (Local Share) - equals the sum of lines 12a (NR Services Administration) through 12d (NR Training Central Services Costs). This is transferred to the RF-2A, RF-2A, line 12 (NR Admin and FNP/NR Central Services), column 4 (Local Share).

**Line 13 Child Care Block Grant Administration**

Line 13a Administration

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 1A, line 6 (Child Care Block Grant), column 6 (Total Costs Distributed).

Line 13b Child Care Block Grant Central Services Costs

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 2, line 4 (Child Care Block Grant), column 6 (Central Services Total Costs Distributed).

Line 13c Child Care Training

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 2, line 11 (Total Expenditures), column 3 (Child Care).

Line 13d Child Care Training Central Services Costs

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 3, line 2 (Total Central Services), column 3 (Child Care).

Line 13e Child Care Fraud and Abuse Administration

Column 1 (Total) - equals RF-2A, Schedule D-10, Section 1, line 6 (Total Costs Subject to Reimbursement), column 6 (Child Care Block Grant).

Line 13f Child Care Fraud and Abuse Central services Costs

Column 1 (Total) - equals RF-2A, Schedule D-10, Section 2, line 6 (Amount Subject to Reimbursement), column 6 (Child Care Block Grant).

Line 13g Total Child Care Block Grant Administration

Column 1 (Total) - equals the sum 13, lines 13a (Administration) through 13f (Child Care Fraud and Abuse Central services Costs). This is transferred to the RF-2A, RF-2A, line 13 (Child Care Block Grant Administration), column 1 (Total).

**Line 14 Family Type Homes for Adults Admin.**

Line 14a Family Type Homes for Adults Admin.

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 1A, line 17 (Family Type Homes for Adults), column 6 (Total Costs Distributed).

Column 3 (State Share) - equals RF-2A, Schedule D-2, Section 1A, line 17 (Family Type Homes for Adults), column 9 (State Share).

Column 4 (Local Share) - equals RF-2A, Schedule D-2, Section 1A, line 17 (Family Type Homes for Adults), column 10 (Local Share).

**Line 14b Family Type Homes for Adults Central Services Costs**

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 2, line 15 (Family Type Homes for Adults), column 6 (Central Services Total Costs Distributed).

Column 4 (Local Share) - equals RF-2A, Schedule D-2, Section 2, line 15 (Family Type Homes for Adults), column 6 (Central Services Total Costs Distributed).

**Line 14c Total Family Type Homes for Adults Costs**

Column 1 (Total) - equals the sum of lines 14a (Family Type Homes for Adults Admin.) and 14b (Family Type Homes for Adults Central Services Costs). This is transferred to the RF-2A, RF-2A, line 14 (Family Type Homes for Adults Admin.), column 1 (Total).

Column 3 (State Share) - equals line 14a (Family Type Homes for Adults Admin.). This is transferred to the RF-2A, RF-2A, line 14 (Family Type Homes for Adults Admin.), column 3 (State Share).

Column 4 (Local Share) - equals the sum of lines 14a (Family Type Homes for Adults Admin.) and 14b (Family Type Homes for Adults Central Services Costs). This is transferred to the RF-2A, RF-2A, line 14 (Family Type Homes for Adults Admin.), column 4 (Local Share).

**Line 15 EAF Child Preventive and Protective**

Column 1 (Total) - equals the sum of lines 2 (EAF Child Preventive) and 4 (EAF Child Protective) from the RF-2A, Schedule D-2, Section 1A, column 6 (Total Costs Distributed). This is transferred to the RF-2A, RF-2A, line 15 (EAF Child Preventive and Protective), column 1 (Total).

Column 2 (Federal Share) - equals the sum of lines 2 (EAF Child Preventive) and 4 (EAF Child Protective) from the RF-2A, Schedule D-2, Section 1A, column 7 (Federal Share). This is transferred to the RF-2A, RF-2A, line 15 (EAF Child Preventive and Protective), column 2 (Federal Share).

Column 3 (State Share) - equals the sum of lines 2 (EAF Child Preventive) and 4 (EAF Child Protective) from the RF-2A, Schedule D-2, Section 1A, column 9 (State Share). This is transferred to the RF-2A, RF-2A, line 15 (EAF Child Preventive and Protective), column 3 (State Share).

Column 4 (Local Share) - equals the sum of lines 2 (EAF Child Preventive) and 4 (EAF Child Protective) from the RF-2A, Schedule D-2, Section 1A, column 10 (Local Share). This is transferred to the RF-2A, RF-2A, line 15 (EAF Child Preventive and Protective), column 4 (Local Share).

**Line 16 EAF Foster Care**

**Line 16a EAF Foster Care Administration**

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 1A, line 3 (EAF Foster Care), column 6 (Total Costs Distributed).

Column 2 (Federal Share) - equals RF-2A, Schedule D-2, Section 1A, line 3 (EAF Foster Care), column 7 (Federal Share).

Column 3 (State Share) - equals RF-2A, Schedule D-2, Section 1A, line 3 (EAF Foster Care), column 9 (Local Share).

**Line 16b EAF Foster Care Central Services Costs**

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 2, line 2 (EAF Foster Care), column 6 (Central Services Total Costs Distributed).

Column 2 (Federal Share) - equals RF-2A, Schedule D-2, Section 2, line 2 (EAF Foster Care), column 7 (Federal Share).

Column 4 (Local Share) - equals RF-2A, Schedule D-2, Section 2, line 2 (EAF Foster Care), column 8 (Local Share).

**Line 16c Total EAF Foster Care**

Column 1 (Total) - equals the sum of lines 16a (EAF Foster Care Administration) and 16b (EAF Foster Care Central Services Costs). This is transferred to the RF-2A, RF-2A, line 16 (EAF Foster Care), column 1 (Total).

Column 2 (Federal Share) - equals the sum of lines 16a (EAF Foster Care Administration) and 16b (EAF Foster Care Central Services Costs). This is transferred to the RF-2A, RF-2A, line 16 (EAF Foster Care), column 2 (Federal Share).

Column 3 (State Share) - equals line 16a (EAF Foster Care Administration). This is transferred to the RF-2A, RF-2A, line 16 (EAF Foster Care), column 3 (State Share).

Column 4 (Local Share) - equals line 16b (EAF Foster Care Central Services Costs). This is transferred to the RF-2A, RF-2A, line 16 (EAF Foster Care), column 4 (Local Share).

**Line 17 EAF (All Other)**

**Line 17a EAF Services Administration**

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 1A, line 5 (EAF All Other), column 6 (Total Costs Distributed).

Column 2 (Federal Share) - equals RF-2A, Schedule D-2, Section 1A, line 5 (EAF All Other), column 7 (Federal Share).

Column 3 (State Share) - equals RF-2A, Schedule D-2, Section 1A, line 5 (EAF All Other), column 9 (State Share).

Column 4 (Local Share) - equals RF-2A, Schedule D-2, Section 1A, line 5 (EAF All Other), column 10 (Local Share).

**Line 17b EAF Central Services Costs**

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 2, line 3 (EAF All Other), column 6 (Central Services Total Costs Distributed).

Column 2 (Federal Share) - equals RF-2A, Schedule D-2, Section 2, line 3 (EAF All Other), column 7 (Federal Share).

Column 4 (Local Share) - equals RF-2A, Schedule D-2, Section 2, line 3 (EAF All Other), column 8 (Local Share).

**Line 17c Total EAF Services All Other**

Column 1 (Total) - equals the sum of lines 17a (EAF Services Administration) and 17b (EAF Central Services Costs). This is transferred to the RF-2A, RF-2A, line 17 (EAF Services (All Other)), column 1 (Total).

Column 2 (Federal Share) - equals the sum of lines 17a (EAF Services Administration) and 17b (EAF Central Services Costs). This is transferred to the RF-2A, RF-2A, line 17 (EAF Services (All Other)), column 2 (Federal Share).

Column 3 (State Share) - equals line 17a (EAF Services Administration). This is transferred to the RF-2A, RF-2A, line 17 (EAF Services (All Other)), column 3 (State Share).

Column 4 (Local Share) - equals the sum of lines 17a (EAF Services Administration) and 17b (EAF Central Services Costs). This is transferred to the RF-2A, RF-2A, line 17 (EAF Services (All Other)), column 4 (Local Share).



**Line 18 Title XX Regular Services**

Line 18a Title XX Administration

Column 1 (Total) - equals the result of subtracting the sum of lines 1 (Title XX/Title IV-B Child Protective) through 3 (Title XX/Title IV-B Adoption) and 6 (Title XX/Title IV-B Child Protective under 200%) through 10 (Title XX Other under 200%) from the RF-2A, Schedule D-2, Section 3, Group A, column Total from RF-2A, Schedule D-2, Section 1A, line 16 (Title XX/Titles IV-B Services), column 6 (Total Costs Distributed).

Column 2 (Federal Share) - equals column 1.

Line 18b Title XX Training Administration

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 2, line 11 (Total Expenditures), column 9 (Title XX Services).

Column 2 (Federal Share) - equals RF-2A, Schedule D-6, Section 2, line 12 (Federal Share), column 9 (Title XX Services).

Line 18c Central Services Costs for Title XX

Column 1 (Total) - equals the result of subtracting RF-2A, Schedule D-2, Section 3, Group A, line 11 (Title XX under 200% Central Services), column Total from RF-2A, Schedule D-2, Section 2, line 14 (Title XX/Title IV-B Services), column 6 (Central Services Total Costs Distributed).

Column 2 (Federal Share) - equals column 1.

Line 18d Central Services Costs for Title XX Training

Column 1 (Total) - equals RF-2A, Schedule D-6, Section 3, line 2 (Total Central Services), column 9 (Title XX Services).

Column 2 (Federal Share) - equals RF-2A, Schedule D-6, Section 3, line 3 (Federal Share), column 9 (Title XX Services).

Line 18e Total Title XX Regular Services

Column 1 (Total) - equals the sum of lines 18a (Title XX Administration) through 18d (Central Services Costs for Title XX Training). This is transferred to the RF-2A, RF-2A, line 18 (Title XX Regular Services), column 1 (Total).

Column 2 (Federal Share) - equals the sum of lines 18a (Title XX Administration) through 18d (Central Services Costs for Title XX Training). This is transferred to the RF-2A, RF-2A, line 18 (Title XX Regular Services), column 2 (Federal Share).

**Line 19 Title XX Child Welfare Services**

Column 1 (Total) - equals the sum of lines 1 (Title XX/Title IV-B Child Protective) through 3 (Title XX/Title IV-B Adoption) from the RF-2A, Schedule D-2, Section 3, Group A, column Total. This is transferred to the RF-2A, RF-2A, line 19 (Title XX Child Welfare Services), column 1 (Total).

Column 2 (Federal Share) - equals column 1 of this line. This is transferred to the RF-2A, RF-2A, line 19 (Title XX Child Welfare Services), column 2 (Federal Share).

**Line 20 Title XX Services under 200%**

Line 20a Title XX Child Welfare Services under 200% Poverty Administration

Column 1 (Total) - equals the sum of lines 6 (Title XX/Title IV-B Child Protective under 200%) through 8 (Title XX/Title IV-B Adoption under 200%) and 10 (Title XX Other under 200%) from the RF-2A, Schedule D-2, Section 3, Group A, column Total.

Column 2 (Federal Share) - equals column 1.

**Line 20b Title XX Domestic Violence Services under 200% Poverty Administration**

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 3, Group A, line 9 (Title XX Domestic Violence under 200%), column Total.

Column 2 (Federal Share) - equals column 1.

**Line 20c Title XX Services under 200% Central Services Costs**

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 3, Group A, line 11 (Title XX under 200% Central Services), column Total.

Column 2 (Federal Share) - equals column 1.

**Line 20d Total Title XX Services under 200% Poverty**

Column 1 (Total) - equals the sum of lines 20a (Title XX Child Welfare Services under 200% Poverty Administration) through 20c (Title XX Services under 200% Central Services Costs). This is transferred to the RF-2A, RF-2A, line 20 (Title XX Services under 200%), column 1 (Total).

Column 2 (Federal Share) - equals the sum of lines 20a (Title XX Child Welfare Services under 200% Poverty Administration) through 20c (Title XX Services under 200% Central Services Costs). This is transferred to the RF-2A, RF-2A, line 20 (Title XX Services under 200%), column 2 (Federal Share).

**Line 21 Title IV-E Family First Prevention Administration**

**Line 21a Family First Prevention Administration**

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 1A, line 7 (Title IV-E Family First Prevention), column 6 (Total Costs Distributed).

Column 2 (Federal Share) - equals RF-2A, Schedule D-2, Section 1A, line 7 (Title IV-E Family First Prevention), column 7 (Federal Share).

Column 3 (State Share) - equals RF-2A, Schedule D-2, Section 1A, line 7 (Title IV-E Family First Prevention), column 9 (State Share).

Column 4 (Local Share) - equals RF-2A, Schedule D-2, Section 1A, line 7 (Title IV-E Family First Prevention), column 10 (Local Share).

**Line 21b Family First Prevention Central Services Costs**

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 2, line 5 (Title IV-E Family First Prevention), column 6 (Central Services Total Costs Distributed).

Column 2 (Federal Share) - equals RF-2A, Schedule D-2, Section 2, line 5 (Title IV-E Family First Prevention), column 7 (Federal Share).

Column 4 (Local Share) - equals RF-2A, Schedule D-2, Section 2, line 5 (Title IV-E Family First Prevention), column 8 (Local Share).

**Line 21c Total Title IV-E Family First Prevention**

Column 1 (Total) - equals the sum of lines 21a (Family First Prevention Administration) and 21b (Family First Prevention Central Services Costs). This is transferred to the RF-2A, RF-2A, line 21 (Title IV-E Family First Prevention Administration), column 1 (Total).

Column 2 (Federal Share) - equals the sum of lines 21a (Family First Prevention Administration) and 21b (Family First Prevention Central Services Costs). This is transferred to the RF-2A, RF-2A, line 21 (Title IV-E Family First Prevention Administration), column 2 (Federal Share).

Column 3 (State Share) - equals line 21a (Family First Prevention Administration). This is transferred to the RF-2A, RF-2A, line 21 (Title IV-E Family First Prevention Administration), column 3 (State Share).

Column 4 (Local Share) - equals the sum of lines 21a (Family First Prevention Administration) and 21b (Family First Prevention Central Services Costs). This is transferred to the RF-2A, RF-2A, line 21 (Title IV-E Family First Prevention Administration), column 4 (Local Share).

### **Line 22 Foster Care Administration**

#### Line 22a IV-E Foster Care Administration Costs

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 1A, line 9 (Title IV-E Foster Care), column 6 (Total Costs Distributed).

Column 2 (Federal Share) - equals RF-2A, Schedule D-2, Section 1A, line 9 (Title IV-E Foster Care), column 7 (Federal Share).

Column 3 (State Share) - equals RF-2A, Schedule D-2, Section 1A, line 9 (Title IV-E Foster Care), column 9 (State Share).

#### Line 22b IV-E Candidacy

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 1A, line 8 (Title IV-E Candidacy), column 6 (Total Costs Distributed).

Column 2 (Federal Share) - equals RF-2A, Schedule D-2, Section 1A, line 8 (Title IV-E Candidacy), column 7 (Federal Share).

Column 3 (State Share) - equals RF-2A, Schedule D-2, Section 1A, line 8 (Title IV-E Candidacy), column 9 (State Share).

Column 4 (Local Share) - equals RF-2A, Schedule D-2, Section 1A, line 8 (Title IV-E Candidacy), column 10 (Local Share).

#### Line 22c Non IV-E Foster Care Administration Costs

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 1A, line 12 (Foster Care Non-IV-E), column 6 (Total Costs Distributed).

Column 3 (State Share) - equals RF-2A, Schedule D-2, Section 1A, line 12 (Foster Care Non-IV-E), column 9 (State Share).

#### Line 22d Raise the Age Administration Costs

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 1A, line 18 (Raise the Age), column 6 (Total Costs Distributed).

Column 3 (State Share) - equals column 1 (Total).

#### Line 22e IV-E Foster Care Central Services Costs

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 2, line 7 (Title IV-E Foster Care), column 6 (Central Services Total Costs Distributed).

Column 2 (Federal Share) - equals RF-2A, Schedule D-2, Section 2, line 7 (Title IV-E Foster Care), column 7 (Federal Share).

Column 4 (Local Share) - equals RF-2A, Schedule D-2, Section 2, line 7 (Title IV-E Foster Care), column 8 (Local Share).

**Line 22f IV-E Candidacy Central Services Costs**

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 2, line 6 (Title IV-E Candidacy), column 6 (Central Services Total Costs Distributed).

Column 2 (Federal Share) - equals RF-2A, Schedule D-2, Section 2, line 6 (Title IV-E Candidacy), column 7 (Federal Share).

Column 4 (Local Share) - equals RF-2A, Schedule D-2, Section 2, line 6 (Title IV-E Candidacy), column 8 (Local Share).

**Line 22g Raise the Age Central Services Costs**

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 2, line 16 (Raise the Age), column 6 (Central Services Total Costs Distributed).

Column 3 (State Share) - equals column 1 (Total).

**Line 22h Total Foster Care Administration Costs**

Column 1 (Total) - equals the sum of lines 22a (IV-E Foster Care Administration Costs) through 22g (Raise the Age Central Services Costs). This is transferred to the RF-2A, RF-2A, line 22 (IV-E Foster Care Administration), column 1 (Total).

Column 2 (Federal Share) - equals the sum of lines 22a (IV-E Foster Care Administration Costs), 22b (IV-E Candidacy), 22e (IV-E Foster Care Central Services Costs) and 22f (IV-E Candidacy Central Services Costs). This is transferred to the RF-2A, RF-2A, line 22 (IV-E Foster Care Administration), column 2 (Federal Share).

Column 3 (State Share) - equals the sum of lines 22a (IV-E Foster Care Administration Costs) through 22d (Raise the Age Administration Costs) and 22g (Raise the Age Central Services Costs). This is transferred to the RF-2A, RF-2A, line 22 (IV-E Foster Care Administration), column 3 (State Share).

Column 4 (Local Share) - equals the sum of lines 22b (IV-E Candidacy), 22e (IV-E Foster Care Central Services Costs) and 22f (IV-E Candidacy Central Services Costs). This is transferred to the RF-2A, RF-2A, line 22 (IV-E Foster Care Administration), column 4 (Local Share).

**Line 23 IV-E Adoption Administration**

**Line 23a IV-E Adoption Administration Costs**

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 1A, line 10 (Title IV-E Adoption), column 6 (Total Costs Distributed).

Column 2 (Federal Share) - equals RF-2A, Schedule D-2, Section 1A, line 10 (Title IV-E Adoption), column 7 (Federal Share).

Column 3 (State Share) - equals RF-2A, Schedule D-2, Section 1A, line 10 (Title IV-E Adoption), column 9 (State Share).

Column 4 (Local Share) - equals RF-2A, Schedule D-2, Section 1A, line 10 (Title IV-E Adoption), column 10 (Local Share).

**Line 23b Non-IV-E Adoption Administration**

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 1A, line 13 (Adoption Non-IV-E), column 6 (Total Costs Distributed).

Column 3 (State Share) - equals RF-2A, Schedule D-2, Section 1A, line 13 (Adoption Non-IV-E), column 9 (State Share).

Column 4 (Local Share) - equals RF-2A, Schedule D-2, Section 1A, line 13 (Adoption Non-IV-E), column 10 (Local Share).

**Line 23c IV-E Adoption Central Services Costs**

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 2, line 8 (Title IV-E Adoption), column 6 (Central Services Total Costs Distributed).

Column 2 (Federal Share) - equals RF-2A, Schedule D-2, Section 2, line 8 (Title IV-E Adoption), column 7 (Federal Share).

Column 4 (Local Share) - equals RF-2A, Schedule D-2, Section 2, line 8 (Title IV-E Adoption), column 8 (Local Share).

**Line 23d Total Adoption Administration Costs**

Column 1 (Total) - equals the sum of lines 23a (IV-E Adoption Administration Costs) through 23c (IV-E Adoption Central Services Costs). This is transferred to the RF-2A, RF-2A, line 23 (IV-E Adoption Administration), column 1 (Total).

Column 2 (Federal Share) - equals the sum of lines 23a (IV-E Adoption Administration Costs) and 23c (IV-E Adoption Central Services Costs). This is transferred to the RF-2A, RF-2A, line 23 (IV-E Adoption Administration), column 2 (Federal Share).

Column 3 (State Share) - equals the sum of line 23a (IV-E Adoption Administration Costs) and 23b (Non-IV-E Adoption Administration). This is transferred to the RF-2A, RF-2A, line 23 (IV-E Adoption Administration), column 3 (State Share).

Column 4 (Local Share) - equals the sum of lines 23a (IV-E Adoption Administration Costs) through 23c (IV-E Adoption Central Services Costs). This is transferred to the RF-2A, RF-2A, line 23 (IV-E Adoption Administration), column 4 (Local Share).

**Line 24 Kinship Guardianship Administration**

**Line 24a IV-E Kinship Guardianship Administration Costs**

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 1A, line 11 (Title IV-E Kinship Guardianship), column 6 (Total Costs Distributed).

Column 2 (Federal Share) - equals RF-2A, Schedule D-2, Section 1A, line 11 (Title IV-E Kinship Guardianship), column 7 (Federal Share).

Column 3 (State Share) - equals RF-2A, Schedule D-2, Section 1A, line 11 (Title IV-E Kinship Guardianship), column 9 (State Share).

**Line 24b Non-IV-E Kinship Guardianship Administration Costs**

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 1A, line 14 (Kinship Guardianship Non-IV-E), column 6 (Total Costs Distributed).

Column 3 (State Share) - equals RF-2A, Schedule D-2, Section 1A, line 14 (Kinship Guardianship Non-IV-E), column 9 (State Share).

**Line 24c IV-E Kinship Guardianship Central Services Costs**

Column 1 (Total) - equals RF-2A, Schedule D-2, Section 2, line 9 (Title IV-E Kinship Guardianship), column 6 (Central Services Total Costs Distributed).

Column 2 (Federal Share) - equals RF-2A, Schedule D-2, Section 2, line 9 (Title IV-E Kinship Guardianship), column 7 (Federal Share).

Column 4 (Local Share) - equals RF-2A, Schedule D-2, Section 2, line 9 (Title IV-E Kinship Guardianship), column 8 (Local Share).

**Line 24d Total Kinship Guardianship Administration Costs**

Column 1 (Total) - equals the sum of lines 24a (IV-E Kinship Guardianship Administration Costs) through 24c (IV-E Kinship Guardianship Central Services Costs). This is transferred to the RF-2A, RF-2A, line 24 (IV-E Kinship Guardianship Admin.), column 1 (Total).

Column 2 (Federal Share) - equals the sum of lines 24a (IV-E Kinship Guardianship Administration Costs) and 24c (IV-E Kinship Guardianship Central Services Costs). This is transferred to the RF-2A, RF-2A, line 24 (IV-E Kinship Guardianship Admin.), column 2 (Federal Share).

Column 3 (State Share) - equals the sum of lines 24a (IV-E Kinship Guardianship Administration Costs) and 24b (Non-IV-E Kinship Guardianship Administration Costs). This is transferred to the RF-2A, RF-2A, line 24 (IV-E Kinship Guardianship Admin.), column 3 (State Share).

Column 4 (Local Share) - equals line 24c (IV-E Kinship Guardianship Central Services Costs). This is transferred to the RF-2A, RF-2A, line 24 (IV-E Kinship Guardianship Admin.), column 4 (Local Share).

**Line 25 TANF Funded Services Administration**

**Line 25a TANF Funded Services Costs**

Column 1 (Total) - equals the sum of lines 6 (Total Program Costs) and 8 (Overhead Costs Allocated) from the RF-2A, LDSS-2347N "Schedule D-18 Distribution of TANF Funded Services Expenditures to Activities" (RF-2A, Schedule D-18), Section 1, column T (Total).

Column 2 (Federal Share) - equals RF-2A, Schedule D-18, Section 1, line 9 (Total Federal Share), column T (Total).

**Line 25b TANF Funded Services Central Services Costs**

Column 1 (Total) - equals RF-2A, Schedule D-18, Section 2, line 3 (Total Central Services Costs Allocated), column T (Total).

Column 2 (Federal Share) - equals RF-2A, Schedule D-18, Section 2, line 4 (Federal Share Central Services Costs), column T (Total).

**Line 25c Total TANF Funded Services Administration Costs**

Column 1 (Total) - equals the sum of lines 25a (TANF Funded Services Costs) and 25b (TANF Funded Services Central Services Costs). This is transferred to the RF-2A, RF-2A, line 25 (TANF Funded Services Admin.), column 1 (Total).

Column 2 (Federal Share) - equals the sum of lines 25a (TANF Funded Services Costs) and 25b (TANF Funded Services Central Services Costs). This is transferred to the RF-2A, RF-2A, line 25 (TANF Funded Services Admin.), column 2 (Federal Share).

**Line 26 Grand Total (Lines 1 through 25)**

Column 1 (Total) - equals the sum of the totals for lines 1 (Public Assistance) through 25 (TANF Funded Services Administration). This is transferred to the RF-2A, RF-2A, line 26 (Grand Total), column 1 (Total).

Column 2 (Federal Share) - equals the sum of the totals, if existent, for lines 1 (Public Assistance) through 25 (TANF Funded Services Administration). This is transferred to the RF-2A, RF-2A, line 26 (Grand Total), column 2 (Federal Share).

Column 3 (State Share) - equals the sum of the totals, if existent, for lines 1 (Public Assistance) through 25 (TANF Funded Services Administration). This is transferred to the RF-2A, RF-2A, line 26 (Grand Total), column 3 (State Share).

Column 4 (Local Share) - equals the sum of the totals, if existent, for lines 1 (Public Assistance) through 25 (TANF Funded Services Administration). This is transferred to the RF-2A, RF-2A, line 26 (Grand Total), column 4 (Local Share).

LDSS-1272A-1 (Rev. 4/23)

RF2A WORKSHEET ADMINISTRATIVE COSTS CLAIM SUMMARY			District	Month
ADMINISTRATION EXPENDITURES	TOTAL (1)	FEDERAL SHARE (2)	STATE SHARE (3)	LOCAL SHARE (4)
<b>1. PUBLIC ASSISTANCE</b>				
a. Intake/Case Maintenance (ICM)				
b. Fraud & Abuse Administration-Fed. Assist.				
c. Fraud & Abuse Administration-Non Fed Assist.				
d. I/CM Central Services Costs				
e. Fraud & Abuse Central Services Costs Fed Assist.				
f. Fraud & Abuse Central Services Costs Non-Fed Assist.				
g. Total Public Assistance Administration				
<b>2. MEDICAL ASSISTANCE ADMINISTRATION</b>				
a. MA Eligibility Determ./Auth./Payments				
b. MA Fraud & Abuse Administration				
c. MA Policy/Planning				
d. Central Services for MA Elig./Auth./Payments				
e. Central Services for MA Fraud & Abuse				
f. Central Services for MA Policy/Planning/WMS				
g. Total Medical Assistance Administration				
<b>3. STATE CHILDREN'S HEALTH INSURANCE PLUS (SCHIP)</b>				
a. SCHIP Administration				
b. SCHIP Central Services Costs				
c. Total State Children's Health Insurance Plus				
<b>4. WORKING DISABLED BUY-IN PROGRAM</b>				
a. Working Disabled Buy-In Program Administration				
b. Central Services Costs for Working Disabled Buy-In Program				
c. Total Working Disabled Buy-In Program Administration				
<b>5. CHILD SUPPORT</b>				
a. Administration Costs				
b. Central Services Costs				
c. Total Child Support Administration				
<b>6. TANF EMPLOYMENT ADMINISTRATION</b>				
a. TANF Employment Program Costs				
b. TANF Employment Administration Costs				
c. TANF Employment Central Services Costs				
d. Total TANF Employment Administration				
<b>7. TOTAL USDA SNAP ADMINISTRATION</b> (Excluding Employment and Training)				
a. Administration				
b. Central Services Costs				
c. Total USDA SNAP Administration				
<b>8. SNAP EMPLOYMENT &amp; TRAINING</b>				
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. Central Services Costs - 100 %				
h. E & T Admin. Central Services Costs - 50 %				
i. E & T Training Central Services Costs -100 %				
j. E & T Training Central Services Costs -50 %				
k. Total SNAP Employment & Training				
<b>9. USDA SNAP FRAUD &amp; ABUSE</b>				
a. USDA Fraud and Abuse Administration				
b. USDA Fraud and Abuse Central Services Costs				
c. Total USDA Fraud and Abuse Administration				
<b>10. TRAINING CAP</b>				
a. MA Training for Elig./Auth./Payments				
b. MA Training for Policy/Planning				
c. MA Central Services for Training Elig./Auth./Payments				
d. MA Central Services for Training Policy/Planning				
e. Child Support Training				
f. Child Support Central Services Costs for Training				
g. TANF/EAF/Employment Training Administration				
h. TANF/EAF/Employment Training Central Services 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 Central Services Costs				
q. USDA SNAP Training				
r. USDA SNAP Central Services Training Costs				
s. USDA Fraud and Abuse Training				
t. USDA Fraud and Abuse Training-Central Services Costs				
u. Total Training Cap				
<b>11. FNP EMPLOYMENT PROGRAM</b>				
a. FNP Employment Program Administration				
b. FNP Employment Program-Central Services Costs				
c. Total FNP Employment Program Costs				
<b>12. NR ADMIN. AND FNP/NR CENTRAL SERVICES</b>				
a. NR Services Administration				
b. FNP/NR Services-Central Services Costs				
c. NR Training				
d. NR Training Central Services Costs				
e. Total NR Administration & NR/FNP Central Services Costs				
<b>13. CHILD CARE BLOCK GRANT ADMINISTRATION</b>				
a. Administration				
b. Child Care Block Grant Central Services Costs				
c. Child Care Training				
d. Child Care Training Central Services Costs				
e. Child Care Fraud and Abuse Administration				
f. Child Care Fraud and Abuse Central Services Costs				
g. Total Child Care Block Grant Administration				
<b>14. FAMILY TYPE HOMES FOR ADULTS ADMIN.</b>				
a. Family Type Homes for Adults Admin.				
b. Family Type Homes for Adults Central Services Costs				
c. Total Family Type Homes for Adults Costs				
<b>15. EAF CHILD PREVENTIVE AND PROTECTIVE</b>				
<b>16. EAF FOSTER CARE</b>				
a. EAF Foster Care Administration				
b. EAF Foster Care Central Services Costs				
c. Total EAF Foster Care				
<b>17. EAF (ALL OTHER)</b>				
a. EAF Services Administration				
b. EAF Central Services Costs				
c. Total EAF Services All Other				
<b>18. TITLE XX REGULAR SERVICES</b>				
a. Title XX Administration				
b. Title XX Training Administration				
c. Central Services Costs for Title XX				
d. Central Services Costs for Title XX Training				
e. Total Title XX Regular Services				
<b>19. TITLE XX CHILD WELFARE SERVICES</b>				
<b>20. TITLE XX SERVICES UNDER 200%</b>				
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% Central Services Costs				
d. Total Title XX Services under 200% Poverty				
<b>21. TITLE IV-E FAMILY FIRST PREVENTION ADMINISTRATION</b>				
a. Family First Prevention Administration				
b. Family First Prevention Central Services Costs				
c. Total Title IV-E Family First Prevention				
<b>22. FOSTER CARE ADMINISTRATION</b>				
a. IV-E Foster Care Administration Costs				
b. IV-E Candidacy				
c. Non-IV-E Foster Care Administration Costs				
d. Raise the Age Administration Costs				
e. IV-E Foster Care Central Services Costs				
f. IV-E Candidacy Central Services Costs				
g. Raise the Age Central Services Costs				
h. Total Foster Care Administration Costs				
<b>23. IV-E ADOPTION ADMINISTRATION</b>				
a. IV-E Adoption Administration Costs				
b. Non-IV-E Adoption Administration				
c. IV-E Adoption Central Services Costs				
d. Total Adoption Administration Costs				
<b>24. KINSHIP GUARDIANSHIP ADMINISTRATION</b>				
a. IV-E Kinship Guardianship Administration Costs				
b. Non-IV-E Kinship Guardianship Administration Costs				
c. IV-E Kinship Guardianship Central Services Costs				
d. Total Kinship Guardianship Administration Costs				
<b>25. TANF FUNDED SERVICES ADMINISTRATION</b>				
a. TANF Funded Services Costs				
b. TANF Funded Services Central Services Costs				
c. Total TANF Funded Services Administration Costs				
<b>26. GRAND TOTAL (LINES 1 THROUGH 25)</b>				

LDS-1272A (REV. 4/23)

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 SNAP Administration				
8. SNAP Employment & Training				
9. USDA SNAP Fraud & Abuse				
10. Training Cap				
11. FNP Employment Program				
12. NR Admin and FNP/NR Central Services				
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. Title XX Regular Services				
19. Title XX Child Welfare Services				
20. Title XX Services under 200%				
21. Title IV-E Family First Prevention Administration				
22. IV-E Foster Care Administration				
23. IV-E Adoption Administration				
24. IV-E Kinship Guardianship Admin.				
25. TANF Funded Services Admin.				
26. Grand Total (Lines 1-25)				

**CERTIFICATE OF 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 <\_\_\_\_\_> and that no part of such expenditures have been claimed previously, except as stated herein.

Signature : \_\_\_\_\_

Title : \_\_\_\_\_

Date Signed: \_\_\_\_\_

**CERTIFICATE OF 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 <\_\_\_\_\_> 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 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, SNAP, etc.) on the basis of detailed workload measures instead of on the staff count distributions that are part of the overhead distribution procedure for the RF-2A, LDSS-2347 "Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program" (RF-2A, Schedule D).

This chapter will outline the basic concepts, procedures and forms needed for allocating support unit costs to the RF-2A, Schedule D functions on the basis of a step-down procedure. 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), Division of Budget, Finance and Data Management, Bureau of Financial Services (BFS), 40 North Pearl Street, 14<sup>th</sup> Floor, Section C, Albany, New York, 12243. BFS will assist the social services 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 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 RF-2A, 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 RF-2A, 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 column 1 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 RF-2A, Schedule D. Transfer the stepped-down costs from line 5 and the stepped-down staff counts from line 6 of this form to RF-2A, Schedule D, lines 2 (Salaries Allocated by Step-Down Procedure) and 7 (No. Staff Allocated by Step-Down Procedures), 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 RF-2A, Schedule D derived functions on the basis of the staff counts, as part of the overall RF-2A, 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 RF-2A, 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







# 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:

<https://www.dos.ny.gov/state-register>

Those regulations that are the responsibility of the New York State Department of Health can be accessed through DOH's website at:

<https://www.health.ny.gov/regulations>



# Chapter 22: Intake/Case Maintenance - Random Moment Study Procedures

---

---

Overview.....	22-2
New York City’s Job Centers .....	22-3
Projected Statistical Validity.....	22-7
Intake/Case Maintenance - Random Moment Study.....	22-7
Specific Codes and Definitions to be Used .....	22-10
Code List .....	22-12
Code Definitions .....	22-14
How Resulting Code Combinations Would be Claimed.....	22-22
Observation Flow.....	22-23
Sample Selection.....	22-25
Initial Observation Data Form.....	22-27
Observation Data Form .....	22-28
Back-up Paper Observation Form.....	22-30
Quarterly Statistical Reports.....	22-31
Application of Results .....	22-38

## 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 I/CM 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 Public Assistance (PA) 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 Supplemental Nutrition Assistance Program (SNAP) or Medical Assistance (MA). 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 studies of randomly selected eligibility workers with caseloads, at fixed six-minute intervals during every workday, each quarter. During these six minute intervals, the workers will be emailed a link to the web application where they can complete the study, and if the study is not completed within 24 hours, the worker will be contacted by a state observation staff member in order to complete it over the telephone. When the study is conducted in accordance with valid statistical requirements, the sample observations will identify the portion of the I/CM function (F1) cost chargeable to all PA programs - especially FA and SNA, as well as child care (F2), SNAP (F7) and MA (F4).

The I/CM-RMS is divided into two separate samples. The first sample comprises the six largest upstate social services districts (districts).

- Erie
- Monroe
- Onondaga
- Westchester
- Suffolk
- Nassau

The results of that I/CM-RMS are applied to all upstate districts.

The second sample is the New York City (NYC) Job Centers.

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. New York State (NYS) maintains a database of eligibility workers eligible for the I/CM-RMS, and from this universe selects the sample. Depending on

the number of working days per quarter, between approximately 3,240 and 3,840 observations are taken each calendar quarter. The NYC I/CM-RMS includes approximately 1,400 job opportunity and eligibility specialists. Approximately 600 eligibility workers are included upstate. Sixty observations for each sample are taken during the six core hours of 9:00am to 12:00pm, and 1:00pm to 4:00pm.

For example, with 60 working days in a quarter, the upstate I/CM-RMS universe has approximately 12,960,000 moments per quarter (600 workers x 6 hours x 60 minutes x 60 days). The upstate sample size would be 3,600 observations for the quarter. Similarly, the NYC I/CM-RMS universe would have approximately 30,240,000 moments per quarter (1,400 workers x 6 hours x 60 minutes x 60 days). The NYC sample size would also be 3,600 observations for the quarter. Based on this, a target confidence level of 95% with a precision of at least  $\pm 2.5\%$  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 MA, SNAP benefits, Employment Services or PA. 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 PA 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 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 SNA.

## **Current Job Center Approach**

The job centers provide comprehensive employment and PA 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 PA 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 PA 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 MA or SNAP benefits, s/he is directed to an MA-only or SNAP-only worker for assistance.

Once a determination is made that the applicant is applying for PA 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 SNAP 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 child care, 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 employable, 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 study 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**

There will be five AUs 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).

### **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.

### **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 Turn Around Document (TAD) 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.

### **Stock Room/Central File**

This unit will be responsible for maintaining the paper files, distributing office supplies and mail.

### **Notice of Intent (NOI)**

This unit is responsible for producing and mailing notices of intent to close cases (PA, MA and SNAP). The closing may be the result of a sanction, or information received at re-certification. This unit is not responsible for notifying the client of overpayments or changes to their grant amounts.

## 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 RF-2A, LDSS-2347-C "Schedule D-6 Reimbursement Claim for Training" (RF-2A, Schedule D-6) per current cost allocation instructions.

## Client Contact Units

There are up to six CCUs in each job center. These units will provide eligibility, ongoing assistance, one time only assistance, SNAP benefits, employment, MA, and housing services to clients. (Note: If a client requires only SNAP benefits or medical assistance, after initial eligibility determination, their records are forwarded to a SNAP-only or MA-only center).

### 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 SNAP 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.

### 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 SNAP benefits. The clients are then interviewed and a plan of assistance formulated. This plan may include job training, child care, MA, SNAP benefits, 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.

### 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.

### 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 PA/ SNAP/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.

### 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.



Homeless Diversion

This unit processes housing assistance applications and maintains cases which are only receiving ongoing housing assistance. 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. 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

$$\frac{\pm 1.96 \sqrt{(p)(q)}}{\sqrt{n}}$$

then,

$$\frac{\pm 1.96 \sqrt{(0.6)(0.4)}}{\sqrt{1,600}}$$

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]

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 I/CM-RMS process is designed to enable the Office of Temporary and Disability Assistance’s (OTDA’s) Bureau of Financial Services (BFS) to allocate administrative costs within the I/CM function (F1) to the appropriate assistance programs. This process is designed to implement the existing method of allocating I/CM eligibility related administrative costs, by updating the terms and definitions to conform with both the federal PRWORA of 1996 and NYS' Welfare Reform legislation of 1997.

### Process Specifics

OTDA’s BFS staff maintains the I/CM-RMS operation by updating workers’ rosters in the database system quarterly and generating the daily samples. During this process two separate samples are created with one being for NYC staff and the other one being for upstate staff, and the observation time is determined.

Once the observation time has been reached, the database system emails upstate and NYC staff a link to an out-facing web application where they can complete the study. The worker will then be asked a series of questions based upon the case they are working on at that moment in time. Upon submission of the study, the web application will interface with the database system and upload the answers.

Studies not completed within 24 hours will be placed into call back status. OTDA staff will then attempt to call the associated upstate and NYC staff over the course of the next two business days to complete the study. During this time, the eligibility worker may still compete the study through the web application until the system automatically expires the study three days after the observation time.

After the end of the quarter, OTDA staff uses the database system to close out any outstanding studies, and finalizes the quarter's results. I/CM-RMS allocation percentages determined from a quarter's observations are used for quarterly claiming in the subsequent quarter. Results from NYC staff are applied to NYC costs only, while results from upstate staff are applied to all 57 upstate districts' costs.

## **Database System**

The I/CM-RMS process is supported by a multi-user computer system that provides random sample selection, 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 study, 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, email address, 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 Coordinator**

State staff will obtain and maintain the database of eligibility workers to be included in the I/CM-RMS, from the districts and centers. From this database, a sample of workers will be randomly 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 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.

## **Upstate District and New York City – Coordinators**

Each of the participating upstate districts and NYC designates their own I/CM-RMS coordinator who serves as a liaison between their respective district/agency and OTDA's BFS staff 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.

## **State Observation Staff**

All staff are trained in the I/CM-RMS eligibility process, and in the steps for completing the web application study. The four major functions of the observer are: maintaining assigned worker rosters, taking and recording the sample data from observations, assisting workers completing the web application, and electronically submitting the completed sample data.

To complete the observation, the observer must do the following:

- If the eligibility worker does not complete the emailed study within 24 hours, the database system will update the status of the observation to callback status. OTDA staff will make every effort to collect missing observation information over the course of the next two business days.
- If the designated eligibility worker is no longer employed, the observation can 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 or intermittently from the district.
- If the worker is unavailable, a message is left asking the worker to note his/her activity during the observation time, and request a callback to the RMS line 1-800-225-2439. When the eligibility worker returns the call, completes the study through the web application, or if a subsequent callback is successful, the study will be completed.
- Callbacks will be accepted until the month is closed by the I/CM-RMS Coordinator. If the information cannot be obtained by this time, the observation will be recorded as 0, 0, 0, and 0.

## **Upstate Observation Staff to be Included**

The I/CM-RMS is used to allocate costs only for the I/CM 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.

All staff are trained in the I/CM-RMS eligibility process and how to complete the web study.

## **New York City Observation Staff to be Included**

The I/CM-RMS collects data from workers with client contact. These results are used to allocate costs among the I/CM Employment, MA, SNAP 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 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.

All staff are trained in the I/CM-RMS eligibility process and how to complete the web study.

## **Staff Excluded from Study but Their Costs Included as Function 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 PA 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 Support Staff (not dealing directly with clients)
- Housing Support Staff (not dealing directly with clients)
- Legal Staff
- Accounting Staff

## **Specific Codes and Definitions to be Used**

This section contains the specific codes and definitions to be used for this RMS.

Information will be obtained at four levels for upstate districts, and at five levels for NYC. Both will obtain information for: Program Type, Transaction Type, Special Funding/Tracking/Maintenance of Effort (MOE) Activity, and Activity for Shift Calculations. NYC will also obtain information on Employment Activity Code. In addition, whenever a case number is available, it must be recorded when the activity can be associated with a specific case. 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 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 PA transactions - new certifications (or new applications), recertifications, and undercare changes for each I/CM program. These three categories are the same as the 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/Maintenance of Effort 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 eight 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
- Fair Hearings (NYC only)
- Case Processing

Case Processing is the default category; any activity that is not directly associated with the other categories will be coded as this.

## Activity for Shift Calculations

The fourth level of information is collected to identify MA and SNAP chargeable costs, included in processing FA and SNA 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. SNAP benefits and MA are often authorized as a result of the PA case eligibility process. Yet, there are certain activities in the process that are unique to SNAP or MA eligibility. For example, a worker completing a name and address section of the WMS authorization for a FA or SNA case, where the clients are applying for PA, MA and SNAP benefits, is doing activity beneficial to all these programs. Time determined in these types of activities would be recorded appropriately as "PA/MA/SNAP" (1) and total time found in this selection would be divided 1/3 each to PA, MA and SNAP.

An example of a unique SNAP eligibility activity would be calculating the SNAP 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 next section.

## Employment Activities

The fifth level of information collected is specific to NYC 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 RF-2A, LDSS-2347-B1 "Schedule D-3 Allocation and Claiming of Administrative Costs for Employment Programs" (RF-2A, Schedule D-3).

## Code List

### Program Type

- 1 Not Yet Determined
- 2 EAF (Emergency Assistance to Families)
- 3 FA (Family Assistance, formerly ADV/ADCU)
- 4 MA (Medical Assistance)
- 5 SNAP-NPA/Mix (SNAP - Non Participating Adult/Mixed)
- 6 SN - FP (Safety Net - Federally Participating)
- 7 SN - FNP (Safety Net - Non Federally 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 No WMS Transaction (but is still work/job related)

Special Funding/Tracking/MOE 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 codes 1 - 6)
- 9 Fair Hearing (NYC only)

Activity For Shift Calculations

- 1 PA/SNAP/MA (activity benefits All 3 Programs)
- 2 PA/MA (activity benefits both PA and MA but not SNAP)
- 3 PA/SNAP (activity benefits both PA and SNAP but not MA)
- 4 MA related activity only
- 5 SNAP related activity only
- 6 PA 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
    - 14 Disability Assessment
  - 15 D. Assignment to Work Related Activities
  - 11 E. Making a job referral
  - 12 F. Data entry into NYCWAY/WMS
  - 13 G. Employment related conciliations/fair hearing
  - 0 H. Other

## Code Definitions

### Program Type Codes: [First Level]<sup>1</sup>

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 PA or SNAP benefits.
5	SNAP-(NPA/Mix) [WMS case type 31 or 32]	The worker has established the client is applying or has applied only for SNAP benefits either NPA or Mixed.
6	SN - FP [WMS case type 12]	The case is currently authorized as Safety Net Assistance (SNA), but is eligible for TANF funding, or has been established SNA/TANF eligible.
7	SN - FNP [WMS case type 16 or 17 non-cash]	The case is currently authorized as Safety Net Assistance (SNA), but is not eligible for TANF funds, or has been established SNA/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/federal charge 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. [Use this code 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 No WMS transaction	Any work-related activity not fitting above.

## Special Funding/Tracking/Maintenance of Effort 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 PA 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 PA, 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

1 PA/MA/SNAP	Any activity that benefits all three programs. PA (FA or SNA), MA, and SNAP 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 PA/MA	The activity will benefit PA (FA or SNA) and MA but not SNAP. [For example, the worker is investigating a pregnancy or pregnancy allowance, etc.]
3 PA/SNAP	The activity will benefit PA (FA or SNA) and SNAP, 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 SNAP related activity	The activity benefits only the SNAP program. [For example, entering the SNAP auth period or SNAP benefits issuance amounts on the WMS authorization, calculating the SNAP budget, etc.]
6 PA related activity	The activity will not benefit MA or SNAP at all. This should contain all case related activity not fitting in 1 through 5 above.
9 N/A	Any work related activity which cannot be categorized in one of the above selections. Includes activities such as, staff meetings, time card completion, doing reports for management, special assignments, etc.

## 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 PA 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 PA Automated Budgeting Eligibility Logic (ABEL)

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 PA/SNAP, for all other non-compliance sanctions they will be classified as PA Only.

Interviewing (where worker can not be more specific)

Caseworker is with the client for the initial interview for eligibility, or "face to face" for re-certification of ongoing aid.

Filing/preparing/finishing up/notifying

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 PA and MA Programs (but not SNAP)**

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 PA and SNAP 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 PA/SNAP 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 the 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 PA 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 SNAP Program Exclusively**

SNAP budgeting

Calculating or reviewing calculations to a SNAP budget form. Data entering or inquiring from a VDT, the SNAP budget. Reviewing or budgeting lunch and transportation expenses related to SNAP Education & Training, dependent care, etc.

Issuing/authorizing SNAP benefits

Issuing, reissuing, discussing or authorizing emergency or regular SNAP benefits.

Any and all processes related to a SNAP case type or activity.

#### **6 Activity Benefits PA Program Exclusively**

All other case related activities not fitting in 1-5 above.

Issuing/authorizing PA payments

Issuing or authorizing PA payments (recurring and single issuance) 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 PA 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 PA case.

Sending a client to drug or alcohol screening.

Closing, imposing, or lifting a sanction of a PA 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\*

### 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, High School Equivalence (HSE) test, 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 used in NYC.

**NYCWAY**

NYC Work, Accountability and You (NYCWAY) is a management information system developed to support the engagement of adult HRA public assistance participants and certain SNAP 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 WMS with changes in such fields as individual status, case type, earned income and employability code. Any change to any WMS based data 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	FA	TANF
4	MA only (including MA-SSI)	MA
5	SNAP only (SNAP Mixed and NPA-SNAP)	SNAP
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 can not be applied to the TANF-MOE category. These cases will no longer be reimbursed as TANF funds or TANF MOE funds. These cases are now considered to be SN-FNP-Non-MOE and are claimed as SNA on the RF-2A, LDSS-2347A “Schedule D-1 Claiming of Intake/Case Maintenance Expenditures” (RF-2A, Schedule D-1).

### Special Funding/Tracking/Maintenance of Effort Activity [Third Level]

1	Case diversion/ one-shot emergency	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 program
6	Interview prep./interview	Level 1 program code
7	Case processing and maintenance	Level 1 program code
9	Fair hearing (NYC only)	Level 1 program code
0	Non-case related	Distributed (not used)



## Activity for Shift Calculations [Fourth Level]

For a description of common activities see [Worker Coding Instructions for Observation Question #5](#)

Program Allocation

	For FA Cases			For SNA Cases		
	FA	MA	SNAP	SNA	MA	SNAP
1 PA/SNAP/MA related activity	33.3%	33.3%	33.3%	33.3%	33.3%	33.3%
2 PA/MA related activity	50%	50%	0%	50%	50%	0%
3 PA/SNAP related activity	50%	0%	50%	50%	0%	50%
4 MA related activity only	0%	100%	0%	0%	100%	0%
5 SNAP related activity only	0%	0%	100%	0%	0%	100%
6 PA related activity only	100%	0%	0%	100%	0%	0%
0 N/A = distributed (not used)						

## Observation Flow

Step	Question	Yes	No
1	Telephone		
	Is worker doing case-related work?	Record case number or SSN and a brief description of the case activity Continue to Step 2	Include reason in description Observation complete
	Web application		
	On <date and time> were you working on a case?	Record case number and a brief description of the case activity on the next screen. Continue to step 2 unless the “No case” check box is checked. then the observation is complete	Pick one of the reason options on question 1a Observation complete
<b>Program [Level 1]: Observation Question #2</b>			
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 the case a two parent case?	Continue to step 4 (NYC) Skip to step 5 (upstate)	Continue to step 4 (NYC) Skip to step 5 (upstate)
4	Is worker engaged in employment related work (NYC only)	Skip to step 21	Continue to step 5

Step	Question	Yes	No
<b>Transaction [Level 2]: Observation Question #3</b>			
5	Is work related to a: New certification Recertification Undercare change?	Code transaction 1 2 3 Continue to step 6	No WMS transaction Code 9  Continue to step 6
<b>Special Funding/Tracking/ MOE [Level 3]: Observation Question #4</b>			
6	Was activity involved with screening?	Code activity 2 Skip to step 15	Continue to step 7
7	Was activity involved with interview preparation or interview?	Code activity 6 Skip to step 15	Continue to step 8
8	Was activity related to one shot emergency?	Code activity 1 Skip to step 15	Continue to step 9
9	Was activity related to case processing/maintenance?	Code activity 8 Skip to step 15	Continue to step 10
10	Was activity involved with case management?	Code activity 5 Skip to step 15	Continue to step 11 (NYC) Skip to step 12 (upstate)
11	Was activity involved with fair hearing? (NYC only)	Code activity 9 Skip to step 15	Continue to step 12
12	Was activity child care exempt?	Code activity 3 Skip to step 15	Continue to step 13
13	Was activity involved with investigating or assisting with child care needs/admin?	Code activity 4 Skip to step 15	Continue to step 14
14	Was activity related to case diversion?	Code activity 1 Continue to step 15	If all are "No," return to step 7. <i>An activity must be selected</i>
<b>Activity for Shift [Level 4]: Observation Question #5</b>			
15	Does activity benefit PA and MA and SNAP?	Code activity 1 Observation complete	Continue to step 16
16	Does activity benefit PA and MA but not SNAP?	Code activity 2 Observation complete	Continue to step 17
17	Does activity benefit PA and SNAP but not MA?	Code activity 3 Observation complete	Continue to step 18
18	Does activity benefit MA only?	Code activity 4 Observation complete	Continue to step 19
19	Does activity benefit SNAP only?	Code activity 5 Observation complete	Continue to step 20
20	Does activity benefit PA only?	Code activity 6 Observation complete	If all are "No," return to step 15. <i>A benefit must be selected</i>

Step	Question	Yes	No
<b>Employment Related Activity [Level 5]: Observation Question #6 *NYC Only*</b>			
21	Was activity related to employability determination?	Code activity 1 Observation complete	Continue to step 22
22	Was activity related to employment plan assessment or case management?	Code activity 1 Observation complete	Continue to step 23
23	Was activity arranging for job training/education?	Code activity 2 Observation complete	Continue to step 24
24	Was activity arranging for employment transportation/support services?	Code activity 3 Observation complete	Continue to step 25
25	Was activity arranging for a disability assessment?	Code activity 14 Observation complete	Continue to step 26
26	Was activity assigned to work related activities?	Code activity 15 Observation complete	Continue to step 27
27	Was activity making a job referral?	Code activity 15 Observation complete	Continue to step 28
28	Was Activity data entry into NYCWAY/WMS?	Code activity 15 Observation complete	Continue to step 29
29	Was activity an employment related conciliation/fair hearing?	Code activity 15 Observation complete	Continue to step 30
30	Other employment activity	Write out very specific description of employment activities Observation complete	If all are "No," return to step 23. <i>An employment activity must be selected</i>

## Sample Selection

State staff maintain a database containing names, locations, email addresses and telephone numbers of all eligibility workers 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) upstate observations and sixty (60) NYC observations are scheduled each day at fixed 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 district will constitute a non-work day exempt from the I/CM-RMS.

**Create Sample**

Last known samples  
The last Sample for NYC was on : 02/21/2014  
The last Sample for UPSTATE was on : 02/21/2014

Select Geographical Location

NYC     Upstate

NYC Auditor  
 Upstate Auditor

Date Range for New Sample

From: 02/22/2014  
to: 02/23/2014

Notes:  **\*Notes must be entered prior to creating a sample.**

[Click here for help.](#)

## Initial Observation Data Form

This is the initial data observation form for NYC. Except for a few heading changes, the upstate form is exactly the same. Each day’s observations are available in chronological order for the state observation staff. All necessary data collection screens are produced with appropriate observation form headings, referencing the specific worker name, email, and telephone number from the worker table.

## Emailed Observations

Selected workers who have email capabilities and email addresses updated on their roster will receive an email with a link to the web application for their study.

- If the eligibility worker is in and engaged in case work activity, the worker will open the email from [bfs.RMS@OTDA.ny.gov](mailto:bfs.RMS@OTDA.ny.gov) and click on the hyper-link to begin the study. The web application will record the workers answers and interface with the RMS database system to complete the Observation Data Form which can be found on the next page.
- If the worker is in but is not engaged in case related activity, the worker will select “no” to question 1 and select the appropriate response for question 1a, and submit the completed study.

- If the worker is not in, or the study has not been completed within 3 business days, the observation will be appended to callback status. The worker will be contacted by RMS staff following the steps for a phone observation.

## Phone Observations

Selected workers are telephoned by OTDA staff to obtain the observation information, when the worker has not completed the study within 24 hours, or the email is unavailable or failed to send.

- 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 study, 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 study, the I/CM-RMS worker chooses the option button “Yes.” Then, the data entry form appears on the screen

## Observation Data Form

The screenshot shows a software window titled "Observation #: 16-180-3-N (CALLBACK)". It contains several tabs: "Initial Observation Data", "Observation Data", and "WMS Check". The "Observation Data" tab is active, showing a form with the following sections:

- Case Information:** Includes a text field for "PA Case Number", a dropdown for "Auditor Notes", and a dropdown for "Worker Notes".
- Question 2: Work was associated with this case type** (Radio buttons):
  - Not yet determined
  - Safety Net (FP-12)
  - EAA (WMS Case Type 18)
  - SNAP (Mix/NPA Type 31 or 32)
  - Safety Net (FNP-16 or 17 non-cash)
  - MA/SSI (WMS Case Type 20 or 22)
  - Other
  - EAF (WMS Case Type 19)
  - Safety Net MOE (60,63,64)
  - Family Assistance (WMS Case Type 11)
- Question 2A: Is this a 2 parent case? (FA,SN-FP,SN-MOE)** (Radio buttons): Yes, No
- Question 2B: Is the Worker Engaged in employment related work?** (Radio buttons): Yes, No
- Question 3: Transaction Associated with:** (Radio buttons): Application/New Certification, Recertification, Undercare Change, No WMS Transaction
- Question 4: Specific eligibility activity was involved with:** (Radio buttons): Case Diversion/One shot emergency, Screening/Other, Case Management, Case Processing & Maint., Child Care Admin, Interview Prep./Interview, Fair Hearing, Child Care Exempt
- Question 5: Identify which program(s) are benefitted by the activity described above.** (Radio buttons): PA/MA/SNAP, PA/MA, PA/SNAP, MA Only, SNAP Only, PA Only, N/A
- Question 6: Employment Related Activities** (Radio buttons):
  - A. Employment Determination
  - B. Employment Plan assessment or Case Mgmt
  - C. Arranging for: Job Training/Education, Employment Transp./Employment Support Svc., Disability Assessment (HHS system, We Care, etc.)
  - D. Assignment to work related activities
  - E. Making a Job referral
  - F. Entry into WMS/NYCWAY
  - G. Employment related conciliation/Fair hrng.
  - H. Other (see notes)

At the bottom of the form, there is a checkbox "Mark this Observation Complete", "Save" and "Cancel" buttons, and a status bar with a help link and the text: "This Observation is in <CALLBACK> Last updated by: (XS4440) at: 8/24/2016 9:13:53 AM".

This is the observation data form for NYC. Except for a few heading changes, the upstate version of this form is exactly the same as the NYC version. This form captures 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. For more information regarding the various option buttons, refer to the section labeled [Code Definitions](#), which can be found earlier in this chapter.

Telephone observations will be manually entered and saved to the database by state RMS staff based on answers provided by eligibility workers, whereas, completed emailed observations will be automatically updated and saved to the database once the eligibility worker submits their answers from the web application.

At the end of the quarter, RMS staff performs WMS category checks on a random sample of 10% of case categories to validate the hits.

# Back-up Paper Observation Form

Observation Number: _____	Date: _____	Time: _____
Center: _____	Worker: _____	Phone: _____
<b>#1. Is the worker doing case related activity?</b>		
If Yes: _____ Case Number: _____		
NOTES: _____ <small>(Brief / specific description of case)</small>		
If No: Worker Not In _____ (return date) Other Activity _____ (Describe Activity) (OBSERVATION COMPLETE)		
<b>#2. Work is associated with what case type?</b>		
<u>Not Determined</u> <small>(Code 1)</small>	<u>Safety Net FP (WMS 12)</u> <small>(Code 6)</small>	<u>EAA (WMS 18)</u> <small>(Code 8)</small>
<u>SNAP Mix/NPA (WMS 31 or 32)</u> <small>(Code 5)</small>	<u>Safety Net FNP (WMS 16 or 17)</u> <small>(Code 7)</small>	<u>MA / SSI (WMS 20 or 22)</u> <small>(Code 4)</small>
<u>EAF (WMS 19)</u> <small>(Code 2)</small>	<u>Safety Net MOE (WMS 16 or 17 with a Charge Code of 60, 63, or 64)</u> <small>(Code 9)</small>	<u>FA (WMS 11)</u> <small>(Code 3)</small>
<b>#2A. Is this a two parent case?</b>		
	<u>Yes</u>	<u>No</u>
<b>#2B. Is this employment related? (NYC ONLY)</b>		
	<u>Yes</u> <small>(If yes, go to Question #6)</small>	<u>No</u>
<b>#3. Transaction was associated with:</b>		
<u>Application / New Certification</u> <small>(Code 1)</small>	<u>Recertification</u> <small>(Code 2)</small>	<u>Undercare Change</u> <small>(Code 3)</small>
		<u>No WMS Trans</u> <small>(Code 9)</small>
<b>#4. Specific eligibility activity involves:</b>		
<u>Case Diversion / One Shot Emergency</u> <small>(Code 1)</small>	<u>Screening/Other</u> <small>(Code 2)</small>	<u>Case Management</u> <small>(Code 5)</small>
<u>Child Care - Admin</u> <small>(Code 4)</small>	<u>Interview Prep / Interview</u> <small>(Code 6)</small>	<u>Fair Hearing (NYC ONLY)</u> <small>(Code 9)</small>
		<u>Case Processing / Maintenance</u> <small>(Code 8)</small>
		<u>Child Care - Exempt</u> <small>(Code 3)</small>
<b>#5. Which program(s) is/are benefited by the above activity:</b>		
<u>PA/MA/SNAP</u> <small>(Code 1)</small>	<u>PA / MA</u> <small>(Code 2)</small>	<u>PA / SNAP</u> <small>(Code 3)</small>
<u>MA Only</u> <small>(Code 4)</small>	<u>SNAP Only</u> <small>(Code 5)</small>	<u>PA Only</u> <small>(Code 6)</small>
		<u>N/A</u> <small>(Code 9)</small>
<b>#6. Employment related activities: (NYC ONLY)</b>		
<u>A. Employment Determination</u> <small>(Code 17)</small>	<u>C. Arranging For: Job Training/Education</u> <small>(Code 2)</small>	<u>D. Assignment to Work Related Activities</u> <small>(Code 15)</small>
<u>B. Employability Plan Assessment or Case Management</u> <small>(Code 1)</small>	<u>Transportation/Employment Support</u> <small>(Code 3)</small>	<u>E. Making a Job Referral</u> <small>(Code 11)</small>
	<u>Disability Assessment</u> <small>(Code 14)</small>	<u>F. Entry into NYCWAY / WMS</u> <small>(Code 12)</small>
		<u>G. Conciliation / Fair Hear. (NYC ONLY)</u> <small>(Code 13)</small>
		<u>H. Other</u> <small>(Code 0)</small>
NOTES: _____ <small>(Brief / specific description of case)</small>		



## Quarterly Statistical Reports

### Upstate Statistics

The total number of countable observations is 2249. The claiming program percentages are:

#### Countable Program Observations

FA	836		
Pending Determination*	161		
SNA-FP	9		
	<b>Count</b>	<b>Percent</b>	<b>ACS Cell Address</b>
<b>Total TANF/FA</b>	1006	44.73 %	50870
<b>MOE</b>	112	4.98 %	83687
<b>SNA-FNP**</b>	995	44.24 %	82014
<b>EAF</b>	72	3.20 %	50871
<b>EAA</b>	25	1.11 %	50872
<b>Child Care</b>	8	0.36 %	82015
<b>Other</b>	31	1.38 %	50874
<b>Countable Totals</b>	2249	100.00 %	

The beneficial percent applied to TANF/FA costs:

SNAP shift (F-1 amount shifted to F-7): 34.76%

Medical Assistance shift (F-1 amount shifted to F-4): 23.02%

The beneficial percent applied to SNA-FNP

SNAP shift (F-1 amount shifted to F-7): 38.97%

Medical Assistance shift (F-1 amount shifted to F-4): 26.10%

Using the actual results from the sample period of July 1, 2013 through September 30, 2013. The total number of countable I/CM observations is 2,249. These percentages will be used for claims for the period of October 1, 2013 through December 31, 2013.

**Summary of Upstate Data for the Period: 7/1/2013 through 9/30/2013**

Date:	2/19/2014	<b>3rd Quarter Raw Data</b>			Num of Upstate Wkrs:	713	
Hits:	2358	Non-Case Activity:	1371	No Response:	984	Dropped:	50
Total Observations:	3779	Usable Observations:	3779	Hit Rate:	62.40 %		

<b>2. Eligibility work was associated with the following case types - 2358</b>							
Family Assistance:	999	Safety Net (FP):	14	Safety Net (FNP):	954		
SNAP (Mix/NPA):	115	MA/SSI:	9	EAA:	25		
EAF:	72	SNA MOE:	150	Not Yet Determined:	2	Other:	18

<b>2a. Two Parent Case - 2358</b>						
Yes:	205	No:	2153			

<b>3. Transaction work was associated with: - 2358</b>						
New App/Cert:	1122	Recertification:	303			
Undercare Change:	919	No WMS Trans:	14			

<b>4. Specific eligibility activity was involved with: - 2358</b>							
Case Diversion/One Shot Emerg:	137	Screening:	52	Case Management:	261	Child Care Exempt:	8
C Care Adm:	0	Interview:	261	Case Process:	1639		

<b>5. The program(s) benefitted by the above described activity: - 2358</b>							
PA/MA/SNAP:	1415	PA/MA:	9	PA/SNAP:	380	MA Only:	26
SNAP Only:	187	PA Only:	340	Other Non Assistance:	1		

**Summary of Program Data for the Period 7/1/2013 through 9/30/2013 for Upstate**

**Countable Program Observations**

FA	836		
Pending Determination*	161		
SNA-FP	9		
	<b>Count</b>	<b>Percent</b>	<b>ACS Cell Address</b>
<b>Total TANF/FA</b>	1006	44.73 %	50870
<b>MOE</b>	112	4.98 %	83687
<b>SNA-FNP**</b>	995	44.24 %	82014
<b>EAF</b>	72	3.20 %	50871
<b>EAA</b>	25	1.11 %	50872
<b>Child Care</b>	8	0.36 %	82015
<b>Other</b>	31	1.38 %	50874
<b>Countable Totals</b>	2249	100.00 %	

**Non-Countable Observations**

Non-Case Activity***	1371
SNAP	103
Medical Assistance	7
Dropped Observations****	50
<b>Total Non-Countable</b>	<b>1531</b>
<b>Total Observations</b>	<b>3780</b>

\*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.

**Upstate Benefiting Program Shift Calculations 7/1/2013 through 9/30/2013**

**FA, SNA-FP and MOE Allocation of Data From Question 5**

	<b>33.3%</b>	<b>50%</b>	<b>50%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>		<b>Shift</b>	<b>Shift</b>	<b>ACS Cell</b>
	<b>TANF/MA/SNAP</b>	<b>TANF/MA</b>	<b>TANF/SNAP</b>	<b>TANF</b>	<b>SNAP</b>	<b>MA</b>		<b>Amount</b>	<b>Percent</b>	<b>Address</b>
FA/MOE	222.33	0.00	89.00	102.00			=	413.33	<b>42.22 %</b>	
SNAP	222.33		89.00		29.00		=	340.33	<b>34.76 %</b>	<b>80294</b>
MA	222.34	0.00				3.00	=	225.34	<b>23.02 %</b>	<b>80296</b>
Total	667.00	0.00	178.00	102.00	29.00	3.00	=	979.00	100.00 %	
								<b>% Reduction Case Management:</b>	<b>-25.14 %</b>	<b>82038</b>

**SNA-FP Allocation of Data From Question 5**

	<b>33.3%</b>	<b>50%</b>	<b>50%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>		<b>Shift</b>	<b>Shift</b>	<b>ACS Cell</b>
	<b>SNA/MA/SNAP</b>	<b>SNA/MA</b>	<b>SNA/SNAP</b>	<b>SNA</b>	<b>SNAP</b>	<b>MA</b>		<b>Amount</b>	<b>Percent</b>	<b>Address</b>
SNA	248.67	0.00	90.50	15.00			=	354.17	34.93 %	
SNAP	248.67		90.50		56.00		=	395.17	38.97 %	<b>82066</b>
MA	248.66	0.00				16.00	=	264.66	26.10 %	<b>82067</b>
Total	746.00	0.00	181.00	15.00	56.00	16.00	=	1,014.00	100.00 %	

### NYC Statistics

The total number of countable Intake/Case Maintenance observations is 2012 and the total number of countable Employment observations is 160. The claiming program percentages are:

**Total Countable Program Observations**

	Count	Percent
<b>Intake/Case Maintenance</b>	2012	92.63 %
<b>Employment</b>	160	7.37 %
<b>Totals</b>	2172	100.00 %

**Intake/Case Maintenance Countable Program Observations**

	Count	Percent	ACS Cell Address
FA	766		
Pending Determination*	212		
SNA-FP	3		
<b>Total TANF/FA</b>	981	48.75 %	50870
<b>MOE</b>	102	5.07 %	83687
<b>SNA-FNP**</b>	709	35.24 %	82014
<b>EAF</b>	148	7.36 %	50871
<b>EAA</b>	49	2.44 %	50872
<b>Child Care</b>	23	1.14 %	82015
<b>Other</b>	0	0.00 %	50874
<b>Countable Totals</b>	2012	100.00 %	

The beneficial percent applied to TANF/FA costs:

SNAP Program shift (F-1 amount shifted to F-7): 32.84%

Medical Assistance shift (F-1 amount shifted to F-4): 22.49%

The beneficial percent applied to SNA-FNP

SNAP shift (F-1 amount shifted to F-7): 37.90%

Medical Assistance shift (F-1 amount shifted to F-4): 27.91%

Using the actual results from the sample period of July 1, 2013 through September 30, 2013. The total number of countable I/CM observations is 2,012 and the total number of countable Employment Observations is 160. These percentages will be used for claims for the period of October 1, 2013 through December 31, 2013.

**Summary of NYC Data for the Period: 7/1/2013 through 9/30/2013**

Date:	2/19/2014	<b>3rd Quarter Raw Data</b>		Num of NYC Wkrs:	1961		
Hits:	2192	Non-Case Activity:	1568	No Response:	1337	Dropped:	20
Total Observations:	3780	Usable Observations:	3780	Hit Rate:	57.99 %		

<b>2. Eligibility work was associated with the following case types - 2192</b>							
Family Assistance:	963	Safety Net (FP):	3	Safety Net (FNP):	830		
SNAP (Mix/NPA):	18	MA/SSI:	2	EAA:	49		
EAF:	148	SNA MOE:	174	Not Yet Determined:	4	Other:	1

<b>2a. Two Parent Case - 2192</b>							
Yes:	117	No:	2075				

<b>2b. Worker engaged in employment related work - 2192</b>							
Yes:	160	No:	2032				

<b>3. Transaction work was associated with: - 2032</b>							
New App/Cert:	1146	Recertification:	218				
Undercare Change:	648	No WMS Trans:	20				

<b>4. Specific eligibility activity was involved with: - 2032</b>							
Case Diversion/One Shot Emerg:	292	Screening:	31	Case Management:	303	Child Care Exempt:	20
C Care Adm:	3	Interview:	406	Case Process:	944	Fair Hearing:	33

<b>5. The program(s) benefitted by the above described activity: - 2032</b>							
PA/MA/SNAP:	1205	PA/MA:	7	PA/SNAP:	184	MA Only:	8
SNAP Only:	99	PA Only:	528			Other Non Assistance:	1

<b>6. Employment Related Activities - 160</b>							
A. Employability Determination			3	D. Assign. to Work Related Activities:			21
B. Employment Plan Assessment or Case Management			20	E. Making Job Referral:			0
C. Arranging for:				F. Data Entry into NYCWAY/WMS:			12
Job Training/Education			4	G. Emp Related Conc/Fair Hearing:			74
Employment Transportation/Support Services			21	H. Other:			0
Disability Assessment			5				

**Summary of Program Data for the Period 7/1/2013 through 9/30/2013 for  
New York City**

**Total Countable Program Observations**

	<b>Count</b>	<b>Percent</b>
<b>Intake/Case Maintenance</b>	2012	92.63 %
<b>Employment</b>	160	7.37 %
<b>Totals</b>	2172	100.00 %

**Intake/Case Maintenance Countable Program Observations**

	<b>Count</b>	<b>Percent</b>	<b>ACS Cell Address</b>
FA	766		
Pending Determination*	212		
SNA-FP	3		
<b>Total TANF/FA</b>	981	48.75 %	50870
<b>MOE</b>	102	5.07 %	83687
<b>SNA-FNP**</b>	709	35.24 %	82014
<b>EAF</b>	148	7.36 %	50871
<b>EAA</b>	49	2.44 %	50872
<b>Child Care</b>	23	1.14 %	82015
<b>Other</b>	0	0.00 %	50874
<b>Countable Totals</b>	2012	100.00 %	

**Non-Countable Observations**

Non-Case Activity***	1568
SNAP	18
Medical Assistance	2
Dropped Observations****	20
<b>Total Non-Countable</b>	<b>1608</b>

**Employment Total countable Observations**

Employment	160
<b>Total Observations</b>	<b>3780</b>

\*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.

**NYC Benefiting Program Shift Calculations 7/1/2013 through 9/30/2013**

**FA, SNA-FP and MOE Allocation of Data From Question 5**

	33.3% TANF/MA/SNAP	50% TANF/MA	50% TANF/SNAP	100% TANF	100% SNAP	100% MA		Shift Amount	Shift Percent	ACS Cell Address
FA/MOE	207.00	0.00	59.00	153.00			=	419.00	44.67 %	
SNAP	207.00		59.00		42.00		=	308.00	32.84 %	80294
MA	207.00	0.00				4.00	=	211.00	22.49 %	80296
Total	621.00	0.00	118.00	153.00	42.00	4.00	=	938.00	100.00 %	
								% Reduction Case Management:	-31.57 %	82038

**SNA-FP Allocation of Data From Question 5**

	33.3% SNA/MA/SNAP	50% SNA/MA	50% SNA/SNAP	100% SNA	100% SNAP	100% MA		Shift Amount	Shift Percent	ACS Cell Address
SNA	193.33	0.00	33.00	13.00			=	239.33	34.19 %	
SNAP	193.33		33.00		39.00		=	265.33	37.90 %	82066
MA	193.34	0.00				2.00	=	195.34	27.91 %	82067
Total	580.00	0.00	66.00	13.00	39.00	2.00	=	700.00	100.00 %	

## Application of 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 an district prepares their claims for reimbursement they call up in ACS the RF-2A, Schedule D-1 and 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 SNAP, child care and MA programs determine the amount of I/CM expenditures for these three programs that are transferred to their proper claim schedules by ACS for reimbursement. For more information on the RF-2A, Schedule D-1 or the I/CM function (F1), please refer to [Chapter 8](#) of this manual.



# Chapter 23: Random Moment Survey for Service Programs

---

Introduction .....	23-2
Frequency.....	23-5
Preparing the Sample .....	23-5
Conducting the Interviews .....	23-6
Overview of Random Moment Observation Form .....	23-11

## 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 (NYS) 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 NYS Office of Children and Family Services (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 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 IV-E Kinship Guardianship (KinGAP), Non-IV-E Kinship Guardianship, 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.

Please note that administrative costs for Raise the Age (RTA) are not part of SRMS. RTA general services administration and central services costs are to be direct charged on the RF-2A, LDSS-2347-B "Schedule D-2, Allocation for Claiming General Services Administration Expenditures" (RF-2A, Schedule D-2) in the RF-2A claim package. See [Chapter 2](#) of this manual for more information on cost allocation, and [Chapter 9](#) of this manual for more information on direct charging costs on the RF-2A, Schedule D-2.

The quarterly percentages are produced to identify costs for the following programs:

EAF Foster Care	Title IV-E Preventive Services
EAF All Other	Title IV-E Foster Care
EAF Child Protective	Title IV-E Kinship Guardianship
Title IV-E Protective Services	Non-IV-E Kinship Guardianship
Title IV-E Adoption	Independent Living Program
Non-Title IV-E Foster Care	Title XIX-MA Health Related Services
Title XX-Mandated Preventive	Title XX- Preventive
Title XX Adoption Services	Title XX Adult Protective
Title XX Child Protective	Family Type Homes for Adults
Victims of Domestic Violence	Non-Reimbursable
Unaccompanied Minors	Title IV-E Foster Care Preplacement
Title IV-E Foster Care Eligibility	Title XX Preventive under 200% <sup>1</sup>
Title IV-E Foster Care Case Planning	Title XX Protective under 200% <sup>1</sup>
Child Care Block Grant	Title XX Adoption under 200% <sup>1</sup>
Child Care Block Grant (Administration)	Title XX Victims of Domestic Violence under 200% <sup>1</sup>
	Title XX Other under 200% <sup>1</sup>

1. As determined by the NYS Budget, NYS has provided TANF funds, up to a specified amount, for the use by social services districts (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 work-day. There is one sample for upstate districts which encompasses the eight largest upstate districts of

:

Erie	Monroe	Nassau	Onondaga
Orange	Rockland	Suffolk	Westchester

A second, but separate random moment survey is conducted for New York City (NYC). NYS staff conduct the Random Moment Survey by telephone for both samples.

The functional F-2 staff targeted for the SRMS are district 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 NYS Office of Temporary and Disability Assistance.

All 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 emailed each month are assigned an interval of time and placed on the daily control log. Emails to staff are sent 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 cannot 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 district site providing service to clients, agency monitoring case managers, eligibility determiners, and individuals involved in foster care/adoption home finding 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 district 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 the district.

### 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 RMS will be 9:00 a.m.- 12:00 p.m. and 1:00 p.m.- 4:00 p.m.

To facilitate the email procedures, the random names will be assigned times at intervals of 6 minutes.

The survey for NYC is conducted much the same way as the survey for the eight largest districts outside of NYC.

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 email address 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 the case worker via the RMS survey link or by a telephone interviewer for every scheduled sample noted on the Daily Control Log.
- On day 1, emails are sent to the workers identified on the Daily Control Log at the random time specified. The email notification will include an interactive survey that the caseworker completes. Emails are sent on 6-minute intervals.
- On day 2, if the worker, who received an email between 9:00 AM and 4:00 PM, has not filled out and returned the survey electronically or completed the survey by telephone, then a follow-up email will be sent to this caseworker 24 hours after the initial email was sent.
- On day 3, if the worker who received an email on day 1 between the hours of 9:00 AM and 4:00 PM has not filled out and returned the survey electronically or via telephone, a second follow up email will be sent to this caseworker at 48 hours after initial contact and will include the caseworker's supervisor.
- On day 4, if the worker who received an email on day 1 has not returned the survey electronically or via telephone, an email will be sent to this caseworker's supervisor 72 hours after the initial email was sent and will include a cc to the caseworker.
- 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 NYS Department of Family Assistance (DFA) has pursued federal funding for administrative activities related to child protective and child preventive services based on 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 NYS' Uniform Case Record (UCR) or approved equivalent, including a determination by the district, 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 district 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.

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 saturation rate. The EAF total identifies the EAF rate, while the sum of MA and Other is used to derive the 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 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 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, 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 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 FNP- Foster Care). NYS 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 NYS, a calculation of the average length was made by the Child Welfare Data Warehouse. It was determined that in NYS 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 than 90 days from the date of the observation then the observation is encoded as EAF-Foster Care or as FNP-Foster Care. NYS will not encode the observation as Title IV-E.

## Overview of Random Moment Observation Form

Section A - Identifies Primary Client Category (PCC)

Section B - Represents activity definitions, which fall into two major streams, either Specific Services Activities or Administrative Indirect Activities.

Section C - Identifies activity type which further classifies the claiming category for all specific services observed.

Section D - Represents the funding outcomes for each program.

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

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 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.

### Code 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.

### Code 102 - TANF-EAF

Should be selected for cases authorized in this category, per WMS.

### Code 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.

### Code 105 - Foster Care under 200%

Should be selected for children with families eligible for Title XX with incomes below 200% of FPL.

### Code 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.

### Code 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.

### Code 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.

### Code 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.

### Code 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.

### Code 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 Emergency Assistance for Families Screening**

For all Foster Care cases noted above, except code 102 EAF, identify the status of the EAF eligibility determination.

Code 133 - EAF Not Determined

Should be selected for those cases in which the EAF eligibility determination has not been completed.

Code 134 - Not EAF Eligible

Should be selected for those cases determined to be ineligible for EAF.

## **c) Adoption**

Code 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."

Code 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.

Code 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 132 - EAF

Should be selected for those protective cases determined eligible for EAF.

Code 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.

Code 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.

Code 133 - Not Determined

Should be selected for protective cases in which the EAF eligibility determination has not been completed.

Code 134 - Not EAF Eligible

Should be selected for those cases determined ineligible for EAF.

Code 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.

**Code 136 - Indicated**

Should be selected for cases not in Foster Care and the allegation of abuse or neglect has been determined to be indicated.

**Code 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 144 - EAF**

Should be selected for those preventive cases determined eligible for EAF. (This category will be included with the EAF claim).

**Code 145 - Not Determined**

Should be selected for preventive cases in which the EAF eligibility determination has not been completed.

**Code 148 - Mandated**

Should be selected for cases not in Foster Care when the worker's activity is associated with Mandated Preventive Services.

**Code 149 - Non-Mandated**

Should be selected for cases not in Foster Care when the worker's activity is associated with Non-Mandated Preventive Services.

**Code 146 - Not EAF**

Should be selected for those cases in which an EAF determination has not been made.

**Code 147 - Title XX Preventive under 200%**

Should be selected for child preventive cases determined eligible for Title XX with family income below 200% FPL.

**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 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.

**Code 157 - Title XX**

Should be selected for cases eligible for traditional Title XX, but who are not TANF eligible.

**Code 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.

**Code 156 - NR (Non-Reimbursable)**

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.

**g) Kinship Guardianship**

This category includes services provided to foster children who have achieved permanent placement with relatives who have also been the child's foster parents for at least six months.

**Code 170 - IV-E Kinship Guardianship**

Should be selected for cases authorized in this category as IV-E except for a child that is not in a IV-E setting.

**Code 171 - Non IV-E Kinship Guardianship**

Should be selected for cases not eligible for IV-E.

Codes 159-169 - reserved for future use

Codes 172-199 - 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 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.

**Code 401 - Determination of TANF-EAF**

Should be selected for eligibility determination of TANF-EAF for any child welfare program, except adoption.

**Code 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.

**Code 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.

**Code 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.

**Code 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.

**Code 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.

**Code 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.

**Code 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.

**Code 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.

**Code 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.

**Code 412 - Working with Investigative Agencies**

Should be selected for any services worker activity time that involves contacts initiated by investigative agencies to gather information for their criminal court action. Agencies include NYS 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.

**Code 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.



**Code 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.

**Code 415 - Referral for Services**

Should be selected for all activities attributable to identifying, coordinating and referring the client for services identified in the case plan (excluding Foster Care and Medical Services). Transporting the client to these services should be coded 414.

**Codes 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.

**Code 416 - a. MA-XIX (MA, Child Health Plus)**

Should be selected for referrals for children for health supervision, and medical treatment under the EPSDT Child Health Assurance Program (CHAP).

**Code 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.

**Code 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.

**Code 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.

**Code 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.

**Code 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.

**Code 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.

**Code 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.

**Code 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.

**Code 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.

**Code 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.

**Codes 427-428 - Child Care Block Grant**

Should be selected for all administrative and program activities related to the Block Grant as defined.

**Code 427 - 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.

**Code 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.

**Code 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.

**Code 430 - Training Foster Home Recruitment**

Should be selected when performing training related to the recruitment and retainment of foster home parents.

**Code 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.

**Code 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.

**Code 433 - Adoptive Home Training**

Should be selected when training has been conducted related to recruiting and retaining adoptive homes.

**Code 440 - Title XX Adult**

Should be selected for any activity related to adult services.

**Code 470 - Kinship Guardianship**

Should be selected for any activity related to administrative assistance for KinGAP designated children.

**Indirect Activity/Administration**

**Code 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.

**Code 435 - No Response to Survey**

Should be selected when no response has been received.

**Code 436 - Meeting**

Should be selected for meetings that are not related to a specific case, or training.

**Code 437 - Authorized Leave**

Should be selected for time on authorized leave, including sick leave, vacation, personal leave, etc.

**Code 438 - Lunch**

Should be selected for time on authorized lunch.

**Code 439 - Other**

Should be selected for any activity not defined above. Includes coffee breaks. The nature of this activity must be specific.

## **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 700 - Pre-Determination**

Should be selected when a determination to Indicate or Unfound has not yet been made.

**Code 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.

**Code 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.

**Code 708 - Mandated**

Should be selected for those clients whom the district is required to serve, as per 18 NYCRR 428.2(g).

**Code 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.

**Code 715 - FC Eligibility**

Should be selected for activities pertaining to eligibility determinations and redeterminations.

**Code 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 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.

**Code 726 - Adoption Case Activities**

Should be selected for adoption services to Non IV-E children and families or NYS "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).

**Code 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.

**Code 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.

**Code 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 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.

**Code 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.

**Code 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.

**Code 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.

**Code 738 - Education**

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).

**Code 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 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, NYS hospitals, health-related facilities; and providing follow-up services as needed to achieve the objective.

**Code 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.

**Code 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 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.

**Code 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.

**Code 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.

**Code 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
- 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

**Code 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.

**Code 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.
  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.

#### Code 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.
- h. Providing for transportation necessary to facilitate an individual plan of service.

#### Code 770 - Kinship Guardianship

Provide administrative assistance for Kinship Guardianship children.

Codes 751-769 - reserved for future use

Codes 771-899 - reserved for future use

## Section D - Funding Outcomes

Represents the funding outcomes for each program.

Code 1000 - IV-E Foster Care

Code 1001 - Non IV-E Foster Care

Code 1002 - Independent Living

Code 1008 - IV-E Adoptive

Code 1014 - IV-E Protective

Code 1020 - IV-E Preventive

Code 1026 - Child Care Development Block Grant

Code 1033 - Title XX

Code 1034 - MA Health Related

- Code 1035 - Below 200% Poverty
- Code 1036 - EAF
- Code 1037 - NR
- Code 1043 - Training
- Code 1049 - Other-Unreturned Calls
- Code 1050 - Other-Authorized Leave
- Code 1051 - Other-Not Case Specific
- Code 1052 - Other-Can't Recall
- Code 1053 - Other-Miscellaneous
- Code 1054 - Other-Lunch
- Code 1055 - Other-Exceeds Federal Requirements
- Code 1070 - IV-E Kinship Guardianship
- Code 1071 - Non IV-E Kinship Guardianship

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code Primary Client Category</b>	<b>Code Program</b>
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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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
405	Process 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	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
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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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
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
	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
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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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
	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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
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
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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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
	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**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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 (MA,		Child Health Plus)	
	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
	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



**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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
	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**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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 Preventive - Mandated 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	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
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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
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 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 (MA, Child Health Plus)		
	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**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
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
	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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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
	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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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
	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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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 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
413		Case Management/Monitoring		
	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**

<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
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**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
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 (MA, Child Health Plus)		
	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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
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
	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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
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
	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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
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
	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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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
	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 - EAF1036EAF		
	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 (MA, Child Health Plus)			
	132	Protective - EAF1034MA Health Related		

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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
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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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
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



**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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
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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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
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 (MA, Child Health Plus)			
	100	Foster Care - Not Determined IV-E	1034	MA Health Related

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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
	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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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
	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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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
	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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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
	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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
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
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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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 (MA, Child Health Plus)			
	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
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



**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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
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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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
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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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
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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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	<b>Case Management/Monitoring</b>			
	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 - EAF1036EAF		
	103	Foster Care - CW	1001	Non IV-E Foster Care
	104	Foster Care - NR1037NR		
	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	<b>Direct Provision of Services</b>			
	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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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
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 (MA, Child Health Plus)			
	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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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
	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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
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
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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
	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
470	Kinship Guardianship Assistance			
	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
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



**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
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 (MA, Child Health Plus)		
	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
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

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
415		Referral for Services		
	119	Adoption - State Subsidy	1033	Title XX
	120	Adoption - FNP	1033	Title XX
416		Referral for Medical Services - MA-XIX (MA, Child Health Plus)		
	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
	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%

**Code Activity Type**

**Code Specific Services Activities**

	<b>Code Primary Client Category</b>	<b>Code Program</b>
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
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**

	<b>Code</b>	<b>Primary Client Category</b>	<b>Code</b>	<b>Program</b>
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
770		Kinship Guardianship		
	416	Referral for Medical Services - MA-XIX (MA, Child Health Plus)		
		170 IV-E Kinship Guardianship	1034	MA-Health Related
		171 Non IV-E Kinship Guardianship	1034	MA-Health Related
	422	Determining/Redetermining MA Eligibility		
		170 IV-E Kinship Guardianship	1034	MA-Health Related
		171 Non IV-E Kinship Guardianship	1034	MA-Health Related
	425	Fair Hearings and Appeals		
		170 IV-E Kinship Guardianship	1034	MA-Health Related
		171 Non IV-E Kinship Guardianship	1034	MA-Health Related
	426	Information and Referral		
		170 IV-E Kinship Guardianship	1034	MA-Health Related
		171 Non IV-E Kinship Guardianship	1034	MA-Health Related
	470	Kinship Guardianship Administrative Assistance		
		170 IV-E Kinship Guardianship	1070	IV-E Kinship Guardianship
		171 Non IV-E Kinship Guardianship	1071	Non IV-E Kinship Guardianship

# Chapter 24: Maintenance in Lieu of Rent

---

---

Introduction .....	24-2
Maintenance in Lieu of Rent .....	24-2
Instructions for the LDSS-539 .....	24-11

## **Introduction**

This chapter will discuss the provisions for reimbursement of maintenance in lieu of rent (MLR) for publicly owned space occupied by the social services district (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 indirect cost guidelines for claiming rent of privately owned space.

## **Maintenance in Lieu of Rent**

Reimbursement is available for the cost of services and 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 MLR is reasonable, districts will compare costs between the public building(s) they occupy and similar privately owned buildings. Districts 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.

Districts occupying space in a publicly owned building must complete the 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, or if there is no comparable rent, prior OTDA approval is required to claim costs. To obtain approval, the district must submit to the Bureau of Financial Services (BFS) at [otda.sm.field\\_ops.i-iv@otda.ny.gov](mailto:otda.sm.field_ops.i-iv@otda.ny.gov) the LDSS-539 with supporting documentation as follows:

- SEAMC,
- schedule(s) of depreciation, and related appraisals of future useful life,
- schedule(s) of annual interest cost, and
- three independent appraisals of comparable rent or certified letter from a qualified realtor, municipal official or agency describing the inability to obtain three independent appraisals.

BFS approval of excess rates will be limited to the actual rate, or the lowest appraisal rate, whichever is less. For districts with no comparable rent, if the rate increases from what was approved prior to the end of the three years, revised forms must be submitted for approval to claim the new rate.

## **Preparation and Submission of the Statement of Estimated Annual Maintenance Costs**

The following schedule illustrates the SEAMC which 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 district only. The SEAMC allocates costs of all occupants to the district based on the ratio of usable square footage occupied by the district 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)				
<b>STATEMENT OF ESTIMATED ANNUAL MAINTENANCE COSTS</b>				
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		
<b>12. Total</b>	<b>\$1,500.00</b>	<b>\$19,977.00</b>	<b>\$1,700.00</b>	<b>\$500.00</b>
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
<b>17. Total Estimated Costs to Social Services Agency (Lines 12 + 16)</b>			<b>\$2,450.00</b>	<b>\$10,489.00</b>
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

Depreciation is an allowable MLR expense. These items must meet the requirements of the Uniform Guidance. These requirements are generally as follows:

- a. Depreciation is the method for 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. The use of buildings, capital improvements and equipment may be reimbursed through



depreciation. Effective with the implementation of the Uniform Guidance, use allowance is no longer an approved method for such reimbursement.

- b. The computation of depreciation must be based on acquisition cost of the assets involved. The value of the asset donated to the governmental unit by an unrelated third party must be its fair market value at the time of donation. Such assets may be depreciated or claimed as matching but not both.
- c. The computation of depreciation will exclude:
  - ◆ the cost of land,
  - ◆ any portion of the cost of buildings and equipment borne or donated by the Federal Government, irrespective of where title was originally vested or where it is presently located,
  - ◆ any portion of the cost of buildings and equipment contributed by or for the governmental entity, or where law or agreement prohibits recovery, and
  - ◆ any asset acquired solely for the performance of a non-federal award.
- d. 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, 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 must 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. 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).
- e. 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.
- 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. Depreciation on idle or excess facilities is not allowable, except when specifically authorized by the federal grantor agency. No depreciation may be allowed on any assets that would be considered fully depreciated.

## **Depreciation Costs Appearing on the Statement of Estimated Annual Maintenance Costs**

In computing depreciation, districts should determine the total life of the district 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 the district	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 on the SEAMC, line 3 (Depreciation).

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 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 the district	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 on the SEAMC, line 3 (Depreciation).

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 MLR, insert as Item b the same "life of building" previously reported. If depreciation is not being claimed as a part of MLR, 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 on the SEAMC.

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.

**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 MLR, insert in Item b the same "life of building" previously reported. If depreciation is not being claimed as a part of MLR, 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 the Uniform Guidance. These requirements are generally 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, 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 Statement of Estimated Annual Maintenance Costs**

Interest on buildings occupied by districts on or after October 1, 1980, is reported on the SEAMC, line 7 (Interest).

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 the SEAMC, line 7 (Interest). To illustrate - Assume a \$1,500,000 mortgage at 6% 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 (Interest). 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% 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 the LDSS-539**

The LDSS-539 is prepared and submitted to the Bureau of Financial Services 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, district usable office space, percentage of district 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 district 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 an district occupied building.
- The column Cost of Building includes depreciation and interest appearing on SEAMC, lines 3 (Depreciation) and 7 (Interest).
- The column Service and Maintenance includes all other costs appearing on the SEAMC.
- The column Total is the total of the columns Cost of Building and Service and Maintenance.
- If the building is fully depreciated and there are no interest charges only the column Service and Maintenance will be completed.
- Line 1 (Rent per square foot per year), column Cost of Building is the total estimated depreciation and interest amount allocated to the district on the SEAMC divided by the square footage occupied exclusively by the district.
- Line 1 (Rent per square foot per year), column Service and Maintenance is the total remaining costs relating to space allocated to the district on the SEAMC (not including depreciation and interest) divided by the square footage occupied exclusively by the district.
- Line 2 (Amount per year to agency), column Cost of Building is the total estimated depreciation and interest amount allocated to the district on the SEAMC.
- Line 2 (Amount per year to agency), column Service and Maintenance is the total remaining costs relating to space allocated to the district on the SEAMC (not including depreciation and interest).
- The line for 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 district. 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 (Purchase) and 2 (Construction), column Cost of Building includes the total costs of the building which the district 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 (Repairs and Alterations), column Cost of Building. These amounts should be supported by schedules of depreciation and interest.



Other costs included under the column Cost of Building may include landscaping, architect fees, plans, etc.

The columns Estimated Life, Start Date and End Date only apply to SEAMC capitalized expenditures appearing on lines 1 (Purchase), 2 (Construction) and 3 (Repairs and Alterations), column Cost of Building. 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 column Cost of Building) are listed in the column Elements of Service and Maintenance.

The column Cost per Year 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 3, 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		Date of Occupancy	Quarter of First Claim	Percentages of Rental Charges Allocated for Federal Reimbursement:
1.				
2.				
3.				

**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 <sup>1</sup>
1. Purchase					Item	
2. Construction						
3. Repairs and Alterations						
4. Other (specify)						
<b>TOTAL</b>					<b>TOTAL</b>	

<sup>1</sup> Period used in determining cost.

**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 the LDSS-539**

When submitting a copy of the LDSS-539 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:

- SEAMC,
- schedule(s) of computation of depreciation,
- schedule(s) of annual interest cost, and
- three independent appraisals of comparable rent.

## **Deadlines for Completing the Statement of Estimated Annual Maintenance Costs 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 MLR 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 the LDSS-539 with its retroactive claim. The SEAMC must be revised by the 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 district expenses on the SEAMC, line 17 (Total Estimated Costs to Social Services Agency), column 3 (Direct) must be claimed when the actual disbursement is made. Non-salary amounts are coded by object of expense code and claimed as a direct non-salary agency expenditure on the RF-2A, LDSS-923 "Cost Allocation Schedule of Payments Administrative Expenses Other Than Salaries" (RF-2A, LDSS-923).

District indirect estimated expenses appearing on the SEAMC, line 17 (Total Estimated Costs to Social Services Agency), column 4 (Indirect) are divided by 12 and one twelfth of the expenses are reported on the RF-2A, LDSS-923 under object of expense code 21 (MLR). Amounts reported on the RF-2A, LDSS-923 are transferred to the RF-2A, LDSS-2347 "Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program" (RF-2A, 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:

- Districts occupying space in a publicly owned building must complete the 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 RF-2A, LDSS-923 for the prior year and actual costs determined by the amount shown on the updated SEAMC, line 17 (Total Estimated Costs to Social Services Agency), column 4 (Indirect). 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 central services 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 the LDSS-539 must be submitted to BFS for approval with the supplemental claim. 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 RF-2A, LDSS-923 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 the 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.

The district occupies 100,000 square feet, the estimated 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	<u>\$37,500</u>	
Supplemental Claim Adjustment to actual for 1998	\$15,000	(\$375,000 - \$360,000)

For 1998, the 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 district is claimed as rent. Rent is noted in Uniform Guidance. Rental cost requirements are as follows:

- 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 RF-2A, LDSS-923 under object of expense code 12 (Rent).



# Chapter 25: Refugees/Entrants/ Unaccompanied Minors

---

Introduction .....	25-2
Description .....	25-2
Types of Costs .....	25-3
Claiming on the RF-6, 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 twelve months after entry into the country
- Have established New York State (NYS) residency
- Are ineligible for the Temporary Assistance for Needy Families (TANF)

After twelve 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 the RF-6, LDSS-3510 "RF-6A Federal Reimbursement for Refugees or Cuban/Haitian Administrative Costs" (RF-6, RF-6A) prepared monthly for each program. The additional federal share amounts for RAP and CHEP are claimed on a corresponding RF-6, LDSS-1047 "RF-6 Monthly Claim for Reimbursement Assistance to Resettled Refugees" (RF-6, RF-6). Instructions for the preparation of the RF-6, RF-6 are found in the [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 RF-2A, LDSS-2347-B “Schedule D-2, Allocation for Claiming General Services Administration Expenditures” (RF-2A, Schedule D-2)”
- F40 Overall Overhead and F20 District Administrative Overhead costs allocated to RAP and CHEP, and
- Central services costs allocated to RAP and CHEP

## Claiming on the RF-6, RF-6A

The RF-6, RF-6A identifies administrative costs for RAP and CHEP by the indirect method or the direct method. Social services districts (districts) cannot claim using both the indirect method and the direct charge method on the same RF-6, RF-6A. A separate RF-6, RF-6A must be prepared for each reporting method (direct or indirect). A separate RF-6, RF-6 must also be prepared for each RF-6, RF-6A submitted to the Bureau of Financial Services (BFS).

Before completing the RF-6, RF-6A, 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 the Indirect Method

Administrative costs determined by the indirect method are claimed in the first instance on the RF-2A and its sub-schedules. Additional federal reimbursement for 100% of the remaining non-federal share is reported on the RF-6, 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 Section 1 instructions).

Each percentage is then multiplied by the combined state and local shares claimed for the applicable category on the RF-2A sub-schedules. The results are the state and district’s portion of administrative costs identified for the RAP and CHEP cases (see 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 identified on the RF-2A, Schedule D-2. Those costs are not reimbursed on the RF-2A, Schedule D-2. They are transferred in total to the RF-6, RF-6A.

Administrative amounts are not identified on the RF-6, 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 to Compute Federal Refugee/Entrants Shares Statistics for Previous Quarter**

The statistics from the previous quarter are utilized for this purpose of claiming under the indirect method.

Lines 1 (Refugees or Entrants 1st Month) through 3 (Refugees or Entrants 3rd Month)

Columns A (Non-Federal Cases) through D (FNP Employment) - for each month of the previous quarter, enter the total open RAP and CHEP (including unaccompanied minors) cases for each category and column: non-federal cases; Title IV-D cases; Supplemental Nutrition Assistance Program (SNAP) households; and Federal Non-Participating (FNP) employment.

RCA and/or RMA recipients are included in the Safety Net population. The data that comprises these lines must be consistent with the statistical data entered on lines 5 (Total Cases 1st Month) through 7 (Total Cases 3rd Month) for the same category and column. Districts should 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 (Quarterly Total)

Columns A (Non-Federal Cases) through D (FNP Employment) - equals the sum of lines 1 (Refugees or Entrants 1st Month) through 3 (Refugees or Entrants 3rd Month) for each column.

Lines 5 (Total Cases 1st Month) through 7 (Total Cases 3rd Month)

Columns A (Non-Federal Cases) through D (FNP Employment) - for each month of the previous quarter, enter the total caseload for each category and column consistent with the statistical data entered on lines 1 (Refugees or Entrants 1st Month) through 3 (Refugees or Entrants 3rd Month).

Line 8 (Quarterly Totals)

Columns A (Non-Federal Cases) through D (FNP Employment) - equals the sum of lines 5 (Total Cases 1st Month) through 7 (Total Cases 3rd Month) for each column.

Line 9 (Percentage)

Columns A (Non-Federal Cases) through D (FNP Employment) - equals the result rounded to the nearest hundredth of a percent of dividing line 4 (Quarterly Total) by line 8 (Quarterly Totals) for each column. The percentages are transferred to Section 2, column 3 (Applicable Percentages) and Section 3, column 3 (Applicable Percentages).

**Section 2: Calculation of Non-Central Services Eligible for Federal Aid**

Column 1 State Share

Line 10 (I/CM Costs Non-Federal) - for the identical month, enter the sum of columns 3 (Safety Net MOE), 5 (EAA) and 6 (Safety Net Assistance) from the RF-2A, LDSS-2347A "Schedule D-1 Claiming of Intake/Case Maintenance Expenditures" (RF-2A, Schedule D-1), Section 1, line 12 (State Share).

Line 11 (IV-D Child Support Expenditures) - for the identical month, enter the amount from the RF-2A, LDSS-2547 "Schedule D-8 Allocation for Claiming Title IV-D Child Support Activities and Support

Collection Unit Expenditures” (RF-2A, Schedule D-8), Section 2, line 28 (State Share), column 1 (Total).

Line 13 (Supplemental Nutrition Assistance Program (SNAP) Expenditures) - for the identical month, enter the amount from the RF-2A, LDSS-2347E “Schedule D-7 Distribution of Supplemental Nutrition Assistance Program (SNAP) Expenditures to Activities” (RF-2A, Schedule D-7), Section 1, line 11 (State Share), column 1 (Total).

Line 14 (Employment Expenditures (FNP)) - for the identical month, enter the amount from the RF-2A, LDSS-2347-B1 “Schedule D-3 Allocation and Claiming of Administrative Costs for Employment Programs” (RF-2A, Schedule D-3), Section 1, line 14 (State Share), column 8 (Non-Federal Employment Program).

#### Column 2 Local Share

Line 10 (I/CM Costs Non-Federal) - for the identical month, enter the sum of columns 3 (Safety Net MOE), 5 (EAA) and 6 (Safety Net Assistance) from the RF-2A, Schedule D-1, Section 1, line 13 (Local Share).

Line 11 (IV-D Child Support Expenditures) - for the identical month, enter the amount from the RF-2A, Schedule D-8, Section 2, line 31 (Local Share), column 1 (Total).

Line 13 (Supplemental Nutrition Assistance Program (SNAP) Expenditures) - for the identical month, enter the amount from the RF-2A, Schedule D-7, Section 1, line 12 (Local Share), column 1 (Total).

Line 14 (Employment Expenditures (FNP)) - for the identical month, enter the amount from the RF-2A, Schedule D-3, Section 1, line 15 (Local Share), column 8 (Non-Federal Employment Program).

#### Column 3 Applicable Percentages

Line 10 (I/CM Costs Non-Federal) - equals the percentage from Section 1, line 9 (Percentage), column 1 (Non-Federal Cases).

Line 11 (IV-D Child Support Expenditures) - equals the percentage from Section 1, line 9 (Percentage), column 2 (IV-D Cases).

Line 13 (Supplemental Nutrition Assistance Program (SNAP) Expenditures) - equals the percentage from Section 1, line 9 (Percentage), column 3 (SNAP Households).

Line 14 (Employment Expenditures (FNP)) - equals the percentage from Section 1, line 9 (Percentage), column 4 (FNP Employment).

#### Column 4 Federal Reimbursement for State Share

Lines 10 (I/CM Costs Non-Federal), 11 (IV-D Child Support Expenditures), 13 (Supplemental Nutrition Assistance Program (SNAP) Expenditures) and 14 (Employment Expenditures (FNP)) - equals the result rounded to the nearest dollar of multiplying column 1 (State Share) by 3 (Applicable Percentages) for each line.

Line 15 (Sub Total) - equals the sum of lines 10 (I/CM Costs Non-Federal), 11 (IV-D Child Support Expenditures), 13 (Supplemental Nutrition Assistance Program (SNAP) Expenditures) and 14 (Employment Expenditures (FNP)).

#### Column 5 Federal Reimbursement for Local Share

Lines 10 (I/CM Costs Non-Federal), 11 (IV-D Child Support Expenditures), 13 (Supplemental Nutrition Assistance Program (SNAP) Expenditures) and 14 (Employment Expenditures (FNP)) - equals the result rounded to the nearest dollar of multiplying column 2 (Local Share) by 3 (Applicable Percentages) for each line.

Line 12 (Serv. Unaccompanied Minors-Serv. Calculation) - for the identical month, enter the amount from the RF-2A, Schedule D-2, Section 1-A, line 19 (Unaccompanied Minors), column 6 (Total Costs Distributed).

Line 15 (Sub Total) - equals the sum of lines 10 (I/CM Costs Non-Federal) through 14 (Employment Expenditures (FNP)).

**Column 6 Total Federal Reimbursement Columns 4 & 5**

Lines 10 (I/CM Costs Non-Federal), 11 (IV-D Child Support Expenditures), 13 (Supplemental Nutrition Assistance Program (SNAP) Expenditures) and 14 (Employment Expenditures (FNP)) - equals the sum of columns 4 and 5 for each line.

Line 12 (Serv. Unaccompanied Minors-Serv. Calculation) - equals line 12 (Serv. Unaccompanied Minors-Serv. Calculation), column 5 (Federal Reimbursement for Local Share).

Line 15 (Sub Total) - equals the sum of lines 10 (I/CM Costs Non-Federal) through 14 (Employment Expenditures (FNP)).

**Section 3: Calculation of Central Services Costs Eligible for Federal Aid**

**Column 2 Local Share**

Line 16 (I/CM Costs Non-Federal) - for the identical month, enter the sum of columns 3 (Safety Net MOE), 5 (EAA) and 6 (Safety Net Assistance) from the RF-2A, Schedule D-1, Section 2, line 11 (Local Share).

Line 17 (IV-D Child Support Expenditures) - for the identical month, enter the amount from the RF-2A, Schedule D-8, Section 3, line 16 (Local Share), column 1 (Total).

Line 19 (Supplemental Nutrition Assistance Program (SNAP) Expenditures) - for the identical month, enter the amount from the RF-2A, Schedule D-7, Section 2, line 8 (Local Share), column 1 (Total).

Line 20 (Employment Expenditures (FNP)) - for the identical month, enter the amount from the RF-2A, Schedule D-3, Section 2, line 5 (Central Services Costs Distributed), column 8 (Non-Federal Employment Program).

**Column 3 Applicable Percentages**

Line 16 (I/CM Costs Non-Federal) - equals the percentage from Section 2, line 10 (I/CM Costs Non-Federal), column 3 (Applicable Percentages).

Line 17 (IV-D Child Support Expenditures) - equals the percentage from Section 2, line 11 (IV-D Child Support Expenditures), column 3 (Applicable Percentages).

Line 19 (Supplemental Nutrition Assistance Program (SNAP) Expenditures) - equals the percentage from Section 2, line 13 (Supplemental Nutrition Assistance Program (SNAP) Expenditures), column 3 (Applicable Percentages).

Line 20 (Employment Expenditures (FNP)) - equals the percentage from Section 2, line 14 (Employment Expenditures (FNP)), column 3 (Applicable Percentages).

**Column 5 Federal Reimbursement for Local Share**

Lines 16 (I/CM Costs Non-Federal), 17 (IV-D Child Support Expenditures), 19 (Supplemental Nutrition Assistance Program (SNAP) Expenditures) and 20 (Employment Expenditures (FNP)) - equals the result rounded to the nearest dollar of multiplying column 2 (Local Share) by 3 (Applicable Percentages) for each line.

Line 18 (Serv. Unaccompanied Minors-Serv. Calculation) - for the identical month, enter the amount from the RF-2A, Schedule D-2, Section 2, line 17 (Unaccompanied Minors), column 6 (Central Services Total Costs Distributed).

Line 21 (Sub Total) - equals the sum of lines 16 (I/CM Costs Non-Federal) through 20 (Employment Expenditures (FNP)).

**Column 6 Total Federal Reimbursement Columns 4 & 5**

Lines 16 (I/CM Costs Non-Federal) through 20 (Employment Expenditures (FNP)) - equals column 5 for each line.

Line 21 (Sub Total) - equals the sum of lines 16 (I/CM Costs Non-Federal) through 20 (Employment Expenditures (FNP)).

**Section 4: Total Administrative Costs Eligible for Federal Aid**

**Line 22 Grand Total**

Column 4 (Federal Reimbursement for State Share) - equals Section 2, line 15 (Sub Total), column 4 (Federal Reimbursement for State Share). This amount is transferred to the RF-6, RF-6, line 7 (Administration), column 2 (Federal Reimbursement for State Share).

Column 5 (Federal Reimbursement for Local Share) - equals the sum of Section 2, line 15 (Sub Total), column 5 (Federal Reimbursement for Local Share) and Section 3, line 21 (Sub Total), column 5 (Federal Reimbursement for Local Share). This amount is transferred to the RF-6, RF-6, line 7 (Administration), column 3 (Federal Reimbursement for Local Share).

Column 6 (Total Federal Reimbursement Columns 4 & 5) - equals the sum of Section 2, line 15 (Sub Total), column 5 (Total Federal Reimbursement Columns 4 & 5) and Section 3, line 21 (Sub Total), column 5 (Total Federal Reimbursement Columns 4 & 5). This amount is transferred to the RF-6, RF-6, line 7 (Administration), columns 1 (Total Expenditures) and 4 (Total Federal Share).

LDSS-3510 (Rev. 10/15)	RFBA FEDERAL REIMBURSEMENT FOR REFUGEES OR CUBAN/HAITIAN ADMINISTRATIVE COSTS				DISTRICT	MONTH
<b>SECTION 1: Calculation of Quarterly Percentages to Compute Federal Refugee/Entrants Shares</b>						
<b>STATISTICS FOR PREVIOUS QUARTER</b>						
	NON-FEDERAL CASES (A)	IV-D CASES (B)	SNAP 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						
5. Total Cases 1st Month						
6. Total Cases 2nd Month						
7. Total Cases 3rd Month						
8. Quarterly Totals Add Lines 5-7						
9. Percentage L4 / L8 to Sec. 2 & Sec. 3, Col. 3						

<b>SECTION 2: Calculation of Non-Central Services Eligible for Federal Aid</b>						
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						
11. IV-D Child Support Expenditures						
12. Serv. Unaccompanied Minors-Serv. Calculation						
13. Supplemental Nutrition Assistance Program (SNAP) Expenditures						
14. Employment Expenditures (FNP)						
15. Sub Total: Add Lines 10-14, Cols. 4, 5, & 6						

<b>SECTION 3: Calculation of Central Services Costs Eligible for Federal Aid</b>						
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						
17. IV-D Child Support Expenditures						
18. Serv. Unaccompanied Minors-Serv. Calculation						
19. Supplemental Nutrition Assistance Program (SNAP) Expenditures						
20. Employment Expenditures (FNP)						
21. Sub Total: Add Lines 16-20, Cols. 5 & 6						

<b>SECTION 4: Total Administrative Costs Eligible for Federal Aid</b>						
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)
22. Grand Total						

## Instructions for the 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. 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 the RF17 Worksheet. These costs should be assigned to F17 sub-codes.
- Prepare the RF-17, LDSS-923B “Schedule of Payments for Expenses Other than Salaries for Other Reimbursable Programs” (RF-17, LDSS-923B) and the RF-17, LDSS-4975A “RF-17 Worksheet Distribution of Allocated Costs to Other reimbursable Programs” (RF-17 Worksheet) in the manner as instructed in Chapter 18.
- When completing the RF17 Worksheet, the total salary and non-salary costs in the RAP and CHEP columns are 100% federally reimbursable since these costs have not been claimed previously. The total central services costs on the RF17 Worksheet in the RAP and CHEP columns are 100% federally reimbursable for the same reason.

### Section 2: Calculation of Non-Central Services Costs Eligible for Federal Aid

Column 6 Total Federal Reimbursement Columns 4 & 5

Lines 10 (I/CM Costs Non-Federal), 11 (IV-D Child Support Expenditures), 13 (Supplemental Nutrition Assistance Program (SNAP) Expenditures) and 14 (Employment Expenditures (FNP)) - enter the federal share for RAP and CHEP from the RF17 Worksheet for 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 based on the amount of time spent on each activity (e.g., Public Assistance Intake/Case Maintenance, IV-D, SNAP, or Employment).

Line 15 (Sub Total) - equals the sum of lines 10 (I/CM Costs Non-Federal), 11 (IV-D Child Support Expenditures), 13 (Supplemental Nutrition Assistance Program (SNAP) Expenditures) and 14 (Employment Expenditures (FNP)).

### Section 3: Calculation of Central Services Costs Eligible for Federal Aid

Column 6 Total Federal Reimbursement Columns 4 & 5

Lines 16 (I/CM Costs Non-Federal), 17 (IV-D Child Support Expenditures), 19 (Supplemental Nutrition Assistance Program (SNAP) Expenditures) and 20 (Employment Expenditures (FNP)) - enter the federal share of central services costs for RAP and CHEP from the RF17 Worksheet for the line(s) corresponding to the activity the workers are engaged. If a worker is engaged in several activities, the amount should be reported on the appropriate lines based on the amount of time spent on each activity (e.g., Public Assistance Intake/Case Maintenance, IV-D, SNAP, Employment).

Line 15 (Sub Total) - equals the sum of lines 16 (I/CM Costs Non-Federal), 17 (IV-D Child Support Expenditures), 19 (Supplemental Nutrition Assistance Program (SNAP) Expenditures) and 20 (Employment Expenditures (FNP)).

**Section 4: Total Administrative Costs Eligible for Federal Aid**

Column 6 Total Federal Reimbursement Columns 4 & 5

Line 22 (Grand Total) - equals the sum of Section 2, line 15 (Sub Total), column 5 (Total Federal Reimbursement Columns 4 & 5) and Section 3, line 21 (Sub Total), column 5 (Total Federal Reimbursement Columns 4 & 5). This amount is transferred to the RF-6, RF-6, line 7 (Administration), columns 1 (Total Expenditures), 3 (Federal Reimbursement for Local Share) and 4 (Total Federal Share).



LDSS-3510 (Rev. 10/12)				
RF&A FEDERAL REIMBURSEMENT FOR REFUGEES OR CUBAN/HAITIAN ADMINISTRATIVE COSTS				
SECTION 1: Calculation of Quarterly Percentages to Compute Federal Refugee/Entrants Shares STATISTICS FOR PREVIOUS QUARTER				
	NON-FEDERAL CASES (A)	IV-D CASES (B)	SNAP 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				
5. Total Cases 1st Month				
6. Total Cases 2nd Month				
7. Total Cases 3rd Month				
8. Quarterly Totals Add Lines 5-7				
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						
11. IV-D Child Support Expenditures						
12. Serv. Unaccompanied Minors-Serv. Calculation						
13. Supplemental Nutrition Assistance Program (SNAP) Expenditures						
14. Employment Expenditures (FNP)						
15. Sub Total: Add Lines 10-14, Col. 4, 5, & 6						

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						
17. IV-D Child Support Expenditures						
18. Serv. Unaccompanied Minors-Serv. Calculation						
19. Supplemental Nutrition Assistance Program (SNAP) Expenditures						
20. Employment Expenditures (FNP)						
21. Sub Total: Add Lines 16-20, Col. 5 & 6						
<b>SECTION 4: Total Administrative Costs Eligible for Federal Aid</b>						
22. Grand Total						



# Chapter 26: District 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 Allocated to the F20 Function .....	26-2

## Introduction

This chapter describes the District Administrative Overhead F20 function, and the types of employees and costs assigned to this function. The chapter also describes the allocation and claiming of F20 function administrative costs.

## Description of the F20 Function

The F20 function includes administrative and support staff working in multiple social services district (district) functions (F1-F8, F10, F11, F16, F17, and F18) that cannot accurately identify their time spent in direct district functions.

In addition, when a non-salary cost benefits a combination of functions F1 - F8, F10, F11, F16, F17, and F18, 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 Allocated to the F20 Function

Amounts charged to the F20 function may include the following:

- salary and fringe benefit costs charged for employee time and effort devoted to F20 activities,
- non-salary costs including materials, supplies, utilities, rent, equipment, transportation and other approved expenditures specifically incurred while performing F20 overhead activities,
- overall overhead costs allocated to the F20 function from the Overall Overhead F40 function, and

- central services costs allocated to the F20 function.

## Allocation of Overhead Costs

F20 coded salary, fringe benefits, non-salary, and overhead costs are allocated on the RF-2A, LDSS-2347 “Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program” (RF-2A, Schedule D) to the direct district functions (F1 - F8, F10, F11, F16, F17, and F18). The following calculations are performed to distribute district 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, F17, and F18) 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 the F40 function, and
3. add district overhead amounts determined in the second step to the salary, fringe benefits and non-salary costs direct charged to each direct district function.

An equitable distribution to the direct functions results by relating overhead costs to the number of people in the other district functions. The allocation of F20 costs on the RF-2A, Schedule D is described in the 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, 14<sup>th</sup> 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” .....	27-5
Alternate Procedures for Allocating Overall Overhead Costs to Function F30.	27-6
Procedures for Allocating F30 Training Costs to the F30 Function .....	27-8
Claiming of F30 Costs on the RF-2A, Schedule D .....	27-12

## Introduction

This chapter describes the Non-Administration/Local Programs 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 social services district (district) administrative expenses.

## Description of the F30 Function

F30 is the code for assigning a portion of a 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 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 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, F18, 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 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 (excludes purchased services and direct senior citizen services provided by F2 coded general services staff located at the district),
- employees working in an agency operated day care center (excludes all purchased day care and all related administrative activities performed by F2 coded general services staff in the district),



- employees involved in any other non-social services or non-reimbursable programs administered by the district 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,
- district 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 F30 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 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
- central services 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-social services program typically administered by the district. 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 on lines 11 (Overall Overhead Distributed) and 16 (Overall Overhead Distributed) from the RF-2A, LDSS-2347 “Schedule D DSS Administrative

Expenses Allocation and Distribution by Function and Program” (RF-2A, Schedule D), column 16 (Non-Administration Local Program F30).

Distribution of Allocated Costs to Non-Administrative/Local Programs Worksheet									
New York State Office of Temporary and Disability Assistance									
	MONTH					DISTRICT			
	TOTAL	Adult Shelters F30B 1	Family Shelters F30F 2	Children's Residences F30G 3	Group Homes for Children F30H 4	Head Start F30M 5	Agency Operated Senior Citizen Center F30S 6	Other (Please specify) 7	Other (Please specify) 8
1. Salary Expenditures									
2. Fringe Benefits									
3. Allocated Salary Overhead (from Sch D, column 16, 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)	100.00%								
7. Local Program Overhead Distributed (Line 6% x column 9, Line 4)									
8. Non-Salary Expenditures									
9. Allocated Non-Salary Overhead (from Sch D, column 16, Line 16)									
10. Total Non-salary Overhead Costs (Lines 8 + 9)									
11. Non-Salary Overhead distributed (Line 6% x column 9, Line 10)									
12. Total Allocated Overhead Expenditures (Lines 7 + 11)									
13. Total Central Services Costs (from Sch D, column 16, Line 29)									
14. Distributed Central Services Costs (Line 6% x column 9, Line 13)									

## **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 which is included on the RF-2A, Schedule D, line 11 (Overall Overhead Distributed), column 16 (Non-Administration Local Program F30).

### **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 the RF-2A, Schedule D, line 8 (Total Staff Assigned to Function), column 16 (Non-Administration Local Program F30).

### **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%. If the total does not equal 100% 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 which is included on the RF-2A, Schedule D, line 16 (Overall Overhead Distributed), column 16 (Non-Administration Local Program F30).

### **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 Central Services**

Enter in both columns T and 9 the total central services costs allocated to local programs which is included on the RF-2A, Schedule D, line 29 (Total Central Services Costs Distributed), column 16 (Non-Administration Local Program F30).

**Line 14 Distributed Central Services Costs**

Allocate central services costs to each F30 sub-function by multiplying percentages on line 6 by the central services 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 RF-2A, Schedule D, line 1 (Salary and Fringe Benefit Expenditures), column 15 (DSS Administrative Overhead F20).

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 RF-2A, LDSS-923 "Cost Allocation Schedule of Payments Administrative Expenses Other Than Salaries" (RF-2A, LDSS-923). 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 RF-2A, LDSS-923, and the results adjusted from F20 to F30.

## Central Services Costs

The following steps are to be followed in claiming any central services costs when adopting this system.

### Step 1

Before reporting the total central services expenditures on the RF-2A, Schedule D, apply the percentage developed for non-salary costs in Step 3 above to the total central services amount.

### Step 2

Deduct the amount calculated in Step 1 from total central services costs and list the balance on RF-2A, Schedule D, line 24 (County-Wide Central Services Cost Distribution), column T (Total). Extend the same amount to RF-2A, Schedule D, line 24 (County-Wide Central Services Cost Distribution), column 15 (DSS Administrative Overhead F20).

**Step 3**

Complete the RF-2A, Schedule D in the normal manner. Include the F30 portion of central services costs excluded from the RF-2A, Schedule D as additional costs in the rate determination calculation for the applicable F30 activities. The calculation worksheet and the central services 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 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 (1)	ADMIN STAFF			Total ADMIN HOURS (5)
	F30 HOURS (2)	F20 HOURS (3)	F40 HOURS (4)	
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 RF-2A, 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 district 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%.

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 LDSS-923 Detail from the F6 column to the F30 column before the RF-2A, LDSS-923 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 RF-2A, Schedule D, line 1 (Salary Assigned to Function), column 7 (Training F6).

## Claiming of F30 Costs on the RF-2A, Schedule D

Instructions for reporting F30 costs on the RF-2A, Schedule D 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 central services 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 RF-2A, 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 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 Overall Overhead F40 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 function includes all administrative and support staff whose duties are not classified as solely related to functions F1 - F8, F10, F11, F16, F17, F18, F20, or F30. Generally, any individual who is involved in more than three functions including F30 should be assigned to the F40 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 F20 or F40.

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 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
- central services costs allocated to the F40 function.

## Allocation of Overhead Costs

All costs charged to the F40 function are allocated on the RF-2A, LDSS-2347 "Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program" (RF-2A, Schedule D) from F40 to functions F1 - F8, F10, F11, F16, F17, F18, F20, and F30 by ratios of employees assigned to these functions. The following calculations are performed to distribute F40 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, F18, 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, F18, F20, and F30).

The allocation of F40 costs on the RF-2A, Schedule D is described in 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 20](#) 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 of Financial Services  
40 North Pearl Street, 14<sup>th</sup>Floor  
Albany, New York, 12243.

The requests should justify how the change produces a more equitable result than staff count percentages. The Bureau of Financial Services 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). administrative costs for HEAP are separately identified in the F11 function.

## 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 (NYS) 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 social services district (district) through a block grant and is funded 100% by the Federal Government up to the 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,
- district overhead costs allocated to the F11 function from F20,
- overall overhead costs allocated to the F11 function from F40,
- central services costs allocated to the F11 function.

## **HEAP Claiming Instructions**

HEAP administrative expenditures are reported directly on the RF-2A, LDSS-2347 “Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program” (RF-2A, Schedule D) under function F11.

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). Current and prior period HEAP claims are separately identified in a footnote to the RF-2A, Schedule D.

The LDSS-3551 “Monthly Statement of Expenditures and Claims for the Home Energy Assistance Program (RF-8)” (RF-8) 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: Albany County Department of Children Youth and Families

---

Introduction .....	30-2
Organization .....	30-2
Description of Administrative Functions.....	30-4
Types of Employees Assigned to the CYF Functions.....	30-8
Cost Allocation Plan for Administrative Costs.....	30-10

## Introduction

In an effort to improve services to Children and Families, the Albany County Legislature authorized the creation of a free standing agency, separate from the Albany County Department of Social Services (ACDSS), entitled, the Albany County Department for Children, Youth and Families (CYF). The mission of the new agency is to ensure that the physical, emotional, intellectual and social needs of children and youth are met so that children live and grow in a safe and nurturing environment. The creation of the new department will eliminate bureaucratic barriers and enhance services to children and youth by combining the programs and services of the Youth Bureau and functions of children and family services previously contained within the Albany County Department of Social Services.

## Organization

The organization of CYF is depicted in Figure 1 on page 3, an organizational chart of the agency. CYF has four major organizational components.

- Bright Beginnings
- Youth Bureau
- Administrative Services
- Child Welfare Services

## Description of the Department of Children, Youth and Families Organization

The four divisions that make up CYF are described in the following sections.

### Bright Beginnings

Programs (e.g., Youth Violence Prevention) under this division are funded through grants from the New York State (NYS) Office of Children and Family Services (OCFS) and are claimed as F30.

### Youth Bureau

The Youth Bureau will plan, develop and fund a variety of programs and initiatives for youth under the age of twenty-one. Programming will include youth development, recreation and leisure, delinquency prevention, and runaway and homeless youth services.

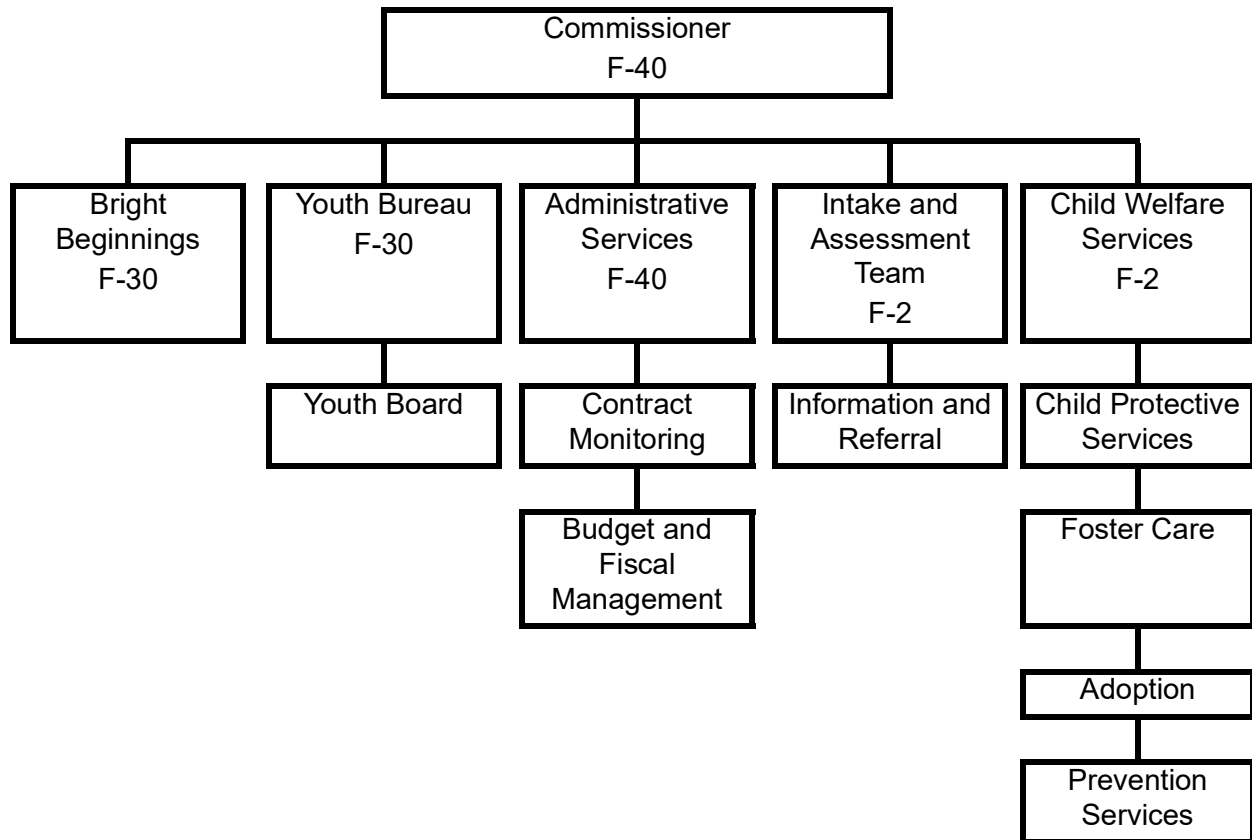
Costs incurred by this function would be coded to the F30 function.

**Administrative Services**

- Contract Monitoring
- Budget and Fiscal Management

These costs would be claimed as F40.

**Figure 1**



**Intake and Assessment Team**

This is a multidisciplinary team designed to ensure the effective and efficient delivery of prevention services to children at risk of residential placement. The team is responsible for case management of preventive services cases that are not opened as protective cases. Services for clients are provided through purchase of services contracts. Workers authorize services, provide court testimony as needed and monitor and evaluate the plan of services for each client, making revisions and reauthorizing the case as needed. These costs would be allocated to the F2 function and further allocated using the results of the Upstate Services Random Moment Survey (SRMS).

## Child Welfare Services

This division is designed to protect the health and safety of children by administering intervention and prevention services. It is further broken down into:

- Child Protective Services
- Foster Care
- Adoption
- Prevention Services

These subdivisions were previously contained within the Albany County Department of Social Services (ACDSS). Costs incurred by these functions would be allocated to the F2 function and further allocated using the results of the Upstate Services Random Moment Survey (SRMS).

## Description of Administrative Functions

The CYF salary and non-salary costs can be classified or allocated to the following functions:

- F2 General Services
- F4 Medicaid Payments/Authorizations
- F6 Training
- F16 Welfare Management System (WMS)
- F17 Other Reimbursable Programs
- F18 Temporary Assistance for Needy Families (TANF) Funded Services
- F20 District/CYF Overhead
- F30 Non-Administrative/Local Programs
- F40 General Overall Overhead

These functions are more fully described in the following paragraphs.

### Function F2 General Services

The F2 General Services function represents a major and complex program division within CYF. The function includes all administrative activities related to the provision of all social services by agency staff. Activities included in the F2 function are generally allocated to program categories by a subset of the Upstate Services Random Moment Survey (SRMS) results. Although SRMS is used to allocate F2 costs, at CYF, the percentages will be modified as Albany DSS retains responsibility for Adult Protective and Day Care (for non-Foster Care clients).

CYF service categories reported on the RF-2A, LDSS-2347-B "Schedule D-2, Allocation for Claiming General Services Administration Expenditures" (RF-2A, Schedule D-2) for reimbursement include the following:

- EAF (Emergency Assistance to Families) services provided to children and their families, who are receiving or are eligible to receive emergency public assistance, care or services as defined in the state plan.

- Child Care Block Grant services are day care services that are not funded under Title XX. These include funds formerly known as At Risk Low Income Child Care, Transitional Day Care and Low Income Day Care and are funded under the NYS Child Care Block Grant.
- Title IV-E Preventive Services include administrative costs related to arranging for and monitoring supportive and rehabilitative services provided to children and their families in accordance with the provisions of Part 423 of the Department Regulations for the purpose of averting and impairment or disruption of a family which will or could result in placement of a child in Foster Care; enabling a child who has been placed in Foster Care to return to his/her family at an earlier time than would otherwise be possible; or reduce the likelihood that a child who has been discharged from Foster Care would return to such care. The child must be a Mandated Preventive case and IV-E eligible or likely to be IV-E eligible.
- Title IV-E Protective Services include certain administrative activities for children who are subjects of an allegation of abuse or neglect who are at risk of, or are placed in, Foster Care and are eligible, or potentially eligible for Title IV-E assistance.

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.

- Title IV-E Foster Care includes administrative costs related to providing Foster Care services to individuals who are eligible under Title IV-E.
- Title IV-E Adoption includes administrative costs related to providing services to children determined to have special needs.
- Foster Care Non IV-E includes administrative costs related to providing Foster Care to individuals who are not eligible for federal funds under Title IV-E or EAF.
- Title XIX MA Health Related Services encompasses activities such as determining and redetermining MA eligibility, performing MA Case Management activities, referring children for Early and Periodic Screening, Diagnosis and Treatment (EPSDT) services, and referring MA eligible children not covered by Case Management and EPSDT programs to other MA services. This category also includes arranging for, transporting to, and implementing physical and mental health care services and plans. Furthermore, this category involves arranging for or providing Family Planning services, personal care services, and Child Health Assurance Program (CHAP) services to MA eligible recipients.
- Title XX Services include administrative costs related to arranging for or providing services under Title XX to eligible clients. Title XX Services are a combination of services provided to the following client categories: Child Protective, Child Preventive, Adoption, and Child Daycare. Services not provided by CYF include Adult Protective and Domestic Violence services as responsibility for these services will be retained by Albany County DSS.

Each year the Federal Government provides a Social Services Block Grant that is the total amount of federal funds available for Title XX Services. Title XX Services includes, in part, the administrative costs of all authorized activities related to the direct provision of services such as counseling and treatment which are not eligible for reimbursement under Title IV-E Preventive, Title IV-E Protective or Title IV-E Foster Care. The amount of federal funds received by NYS has

been allocated to Albany County based on a formula that gives equal weight to the 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).

- NR Non Reimbursable Services are provided to individuals or families whose particular circumstances make them ineligible for both federal and state reimbursement.

General Services administrative costs are either directly charged to the program or are allocated to the program/service categories based on percentages derived from the Services Random Moment Survey (SRMS) conducted during the previous quarter. CYF Services costs are reported on the RF-2A, Schedule D-2.

The following chart illustrates the conversion of the Upstate SRMS percents into those to be used by the two Albany County Departments.

Services RMS Results for the 7-9/03 Claiming Quarter

Category	Original	Converted
EAF Child Preventive	2.57%	2.86%
EAF Foster Care	7.17%	7.97%
EAF Child Protective	26.36%	29.31%
EAF All Other	.00%	.00%
Title IV-E Preventive Services	6.37%	7.08%
Title IV-E Protective Services	2.68%	2.98%
Title IV-E Foster Care	20.81%	23.14%
Title IV-E Adoption	.86%	.96%
Foster Care Non-IV-E	2.94%	3.27%
XIX Health Related Services	.27%	.30%
XX Services	19.90%	22.13%
Family Type Homes for Adults	.00%	.00%
Unaccompanied Minors	.00%	.00%
Non-Reimbursable	.00%	.00%
Total Children, Youth and Families	89.93%	100.00%

The 89.93% figure represents the new 100.00% figure and is divided into each percentage in the original column to convert it into the new percentage in the converted column to be used by the Albany County Department of Children, Youth and Families.



Category	Original	Converted
Child Care Block Grant Administration	.27%	2.68%
Child Care Block Grant Program	3.91%	38.83%
Title XX Adult Protective and Domestic Violence	5.89%	58.49%
Total Department of Social Services	10.07%	100%
Total Children, Youth and Families from previous table	89.93%	
Total SRMS Percentages	100%	

The 10.07% figure represents the new 100% figure and is divided into each percentage in the original column to convert it into the new percentage in the converted column to be used by Albany County Department of Social Services.

### **Function F4 Medical Assistance Eligibility/Payment**

The costs reported in this function are costs initially coded as F2 General Services and are identified as pertaining to Title XIX Medical Assistance through the SRMS. There is no staff directly coded to the Medical Assistance F4 function. The costs for this function are reported on the RF-2A, Schedule D-2 initially and then transferred to the RF-2A, LDSS-2347-B2 “Schedule D-4 Calculation for Medical Assistance Eligibility Determination/Authorization/Payments Cost Shares” (RF-2A, Schedule D-4).

### **Function F6 Training**

Although there are no CYF staff assigned to this function, the costs related to training CYF personnel will be allocated on the basis of the Quarterly In Service Training Report.

### **Function F16 Welfare Management System**

Albany County will continue to have one office for WMS activities. Costs will be split between the two agencies based on the client counts found on the WMS Statistical screen, currently used to produce the WMS Worksheet that in turn, is used to allocate costs to each program serviced by WMS.

### **Function F17 Other Reimbursable Programs**

Other programs and activities receiving federal and/or state reimbursement that are not covered by the above listed functions are reported as function F17. They are then transferred to the RF17 claim package.

### **Function F18 Temporary Assistance for Needy Families Funded Services**

Effective with October 2014 claims, this function includes administrative expenditures related to the provision of TANF services projects for eligible recipients. The Flexible Fund for Family Services (FFFS) provides social services districts (districts) with the flexibility to manage federal TANF funds. Prior to October 2014 claims, these expenditures are reported in the F17 Other Reimbursable Programs function and allocated to the benefiting programs through the RF17 claim package.

The F18 function includes the following categories:

- statutory drug/alcohol,
- statutory domestic violence liaison,
- financial education and asset developments,
- non-recurrent short term benefits,
- supportive services,
- services for children and youth,
- prevention of out-of-wedlock pregnancies,
- fatherhood and two-parent family formation,
- family support/family preservation/reunification services,
- additional child welfare services,
- home visiting programs, and
- assessment/service provision.

## **Function F20 District Administrative Overhead**

This function includes all administrative and support staff of the CYF who exclusively support the previously defined functions (F1 through F18), but cannot properly be classified as solely related to one of these functions. Administrative staff performing these functions might include Directors or Deputy Commissioners who direct the activities of more than one function (F1-F18, but not F30). Costs incurred by these functions will be allocated to CYF based on proportional staff count (as F20 is allocated in other districts between functions).

## **Function F30 Non-Administration/Local Programs**

This function refers to activities performed by CYF that are reimbursable through other claiming vehicles or not subject to district reimbursement. These would include functions such as Bright Beginnings and the Youth Bureau. These may also include costs for Agency Operated Boarding Homes that are not reimbursable under administrative claims, but are instead reimbursed as assistance costs under program claims.

## **Function F40 Overall Overhead**

This function includes all administrative and support functions of the CYF that cannot properly be classified as relating solely to functions F1-F18, F20 or F30. In general, any of the administrative or support units should be coded to this function when the unit provides support to three or more functions, and one of those functions is F30. For CYF, the Commissioner's Office would fall under this function as it has oversight of divisions listed as F30. Accounting staff directly assigned to CYF is included in this function

## **Types of Employees Assigned to the CYF Functions**

The following sections describe the type of staff assigned to each function.

## **F2 General Services**

Specific categories of CYF staff assigned to Function Code F2 include:

- Providing information and referral services to individuals,
- Services workers who provide services to adults and children,
- Staff working full time conducting Committee on Special Education activities,
- Legal, stenographic and clerical staff, and
- Administrative staff who supervise the above staff.

## **F4 Medicaid Payments/Authorizations**

As stated previously, there is no staff directly assigned to this function. Costs are transferred from the F2 General Services function through the SRMS.

## **F6 Training**

Although there will be no staff assigned to this function under CYF, a portion of district's Training staff will have to be allocated to this function using agency staff counts.

## **F16 Welfare Management System**

Like F6, there will be no CYF staff assigned to this function. Staff will be allocated based on client count as described above under Description of Administrative Functions.

## **F17 Other Reimbursable Programs**

There are a number of other smaller assistance programs which are either not reimbursable by means of the RF-2 or RF-2A claims or provide no means of allocating and then claiming appropriate administrative expenditures. CYF staff included in this function would similar to those in F2 above.

## **F18 TANF Funded Services**

CYF staff would be assigned to this function if direct services are provided and would include staff similar to those in F2 above. Prior to October 2014 claims, these expenditures are reported in the F17 Other Reimbursable Programs function and allocated to the benefiting programs through the RF17 claim package.

## **F20 District Administrative Overhead**

Staff included in this function would include administrative staff who support the direct functions (F2, F6, F16 and F18), but who cannot be classified as strictly belonging to one of these functions.

## **F30 Non-Administrative/Local Programs**

Staff included in this function work in the following programs:

- Bright Beginnings
- Youth Bureau

## **F40 Overall Overhead**

Staff assigned to the F40 function includes those personnel that cannot be properly classified as solely belonging to F2, F4, F6, F16, F17, F18, F20 and F30 functions. The Commissioner's office would fall under this category. Accounting staff directly assigned to CYF would be included in this function.

## **Cost Allocation Plan for Administrative Costs**

Chapters 1 through 28 of the NYS Fiscal Reference Manual (FRM), Volume 3, describe the identification, allocation and claiming of administrative costs incurred by CYF in providing programs and services. These other chapters provide CYF with general concepts, principles, and procedures required to equitably allocate costs to the programs that benefit from these expenditures.

ACDSS retains the responsibility for the Public Assistance, Medical Assistance, Employment, SNAP, Fraud & Abuse, Adult Protective, and Day Care (for non-Foster Care clients) programs. Chapters 1 through 28 of the FRM, Volume 3, provide ACDSS with general concepts, principles, and procedures required to equitably allocate costs to the programs that benefit from these expenditures.

# Chapter 31: New York City Administration for Children’s Services

---

Background .....	31-2
Organization .....	31-2
Description of the Administration for Children’s Services Organization.....	31-4
Cost Allocation Plan for Administrative Costs.....	31-9

## Background

In an effort to improve services to New York City's (NYC) 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 NYC. 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 the New York State (NYS) Department of Family Assistance (DFA), and therefore, not claimed through it.

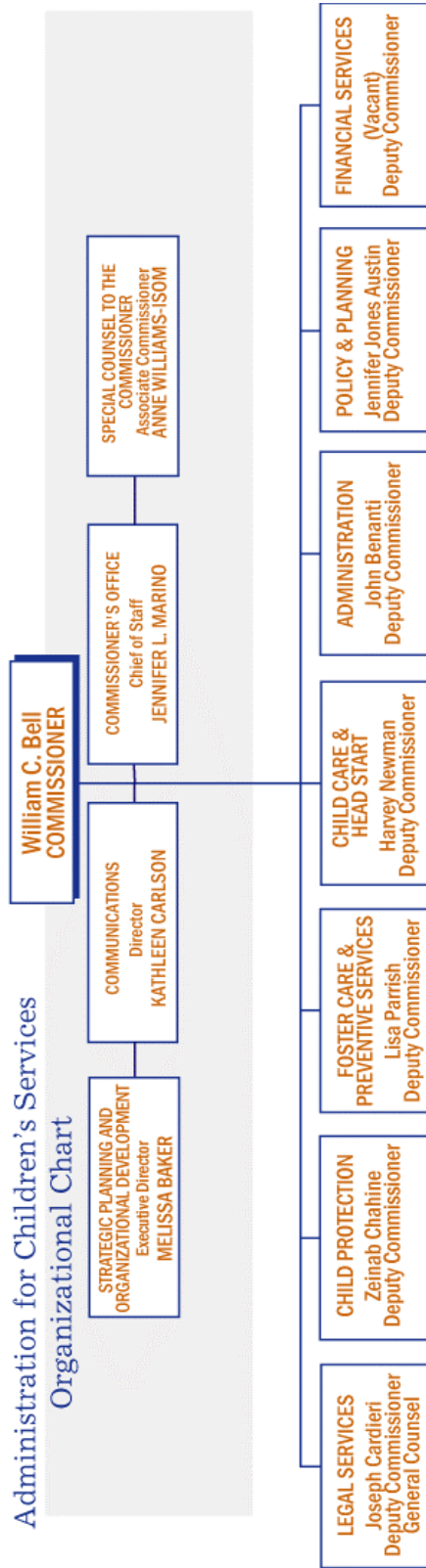
The actual split of ACS from HRA was effective July 1, 1996, for claiming purposes. ACS is treated as a separate social services district (district) by DFA for reimbursement and claiming purposes. ACS program and administrative costs are reported separately from those of HRA and the NYC Department of Homeless Services (DHS).

## Organization

The organizational chart shows seven major organization components and an Office of Communications.

- 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 Administration
- Division of Financial Services
- Division of Youth and Family Development (DYFD) - not included in chart
- Office of Communications

Administration for Children’s Services  
 Organizational Chart



## 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 evaluates 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 Memorandum of Understanding (MOU) with contract agencies and/or other government agencies. This unit represents ACS in NYS 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 Child Care and Head Start**

The Division of Child 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-social services 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 RF-2A, LDSS-2347 "Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program" (RF-2A, Schedule D). These costs are not claimable as a district 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.

## **The Division of Youth and Family Development**

The Division of Youth and Family Development (DYFD) was created to address the needs of the Close to Home (CTH) program. The 2012-2013 NYS Executive Budget (Education, Labor and Family Assistance), Article VII legislation, Part G established a new program called Close to Home (CTH). The legislation authorizes NYC to provide intensive foster care services to adjudicated delinquent youth who will eventually reside within the borders of NYC. Adjudicated delinquents is the term used to describe young people who are over seven and less than sixteen years of age who have been adjudicated by the Family Court to be a juvenile delinquent in a proceeding brought pursuant to Article Three of the Family Court Act. Under CTH, adjudicated youth whom judges have found need intensive foster care services but do not require secure facility placement, will no longer be placed into the custody of the Office of Children and Family Services (OCFS), but instead will be placed into the custody of ACS.

- Effective July 1, 2012 through September 30, 2014, expenditures for district staff and related administrative expenses for CTH will be allocated monthly based on the number of eligible children for whom payments have been made. These expenses will be direct charged in the applicable categories within General Services (F2).
- Effective July 1, 2014, CTH workers will be incorporated into the Services Random Moment Survey (SRMS), for the percents derived to be applied to the expenditure claiming in the quarter October 2014-December 2014. District staff and related administrative expenses will be coded as General Services (F2).

## **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, and 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 29 of the NYS Fiscal Manual Volume 3 describes the identification, allocation and claiming of administrative costs incurred by districts including 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.



## Chapter 32: TANF Funded Services (F18)

---

Introduction .....	32-2
Description of the F18 Function .....	32-2
Types of Employees Assigned to the F18 Function.....	32-5
Types of Costs Assigned to the F18 Function .....	32-6
Claiming on the RF-2A, Schedule D-18 .....	32-6

## Introduction

This chapter describes the activities and administrative costs for TANF Funded Services. Effective with October 2014 claiming, these costs are separately identified in the F18 function. Prior to October 1, 2014, these expenditures were reported in the F17 function and allocated to the F17 sub-functions on the RF17 Worksheet in the RF-17 claim package. This new function is implemented to comply with changes in the TANF reporting requirements under 45 CFR Part 265 as identified in TANF-ACF-IM-2014-01. More details can be found in 14-ADM-03 for the 2014-15 Flexible Fund for Family Services (FFFS).

## Description of the F18 Function

The Flexible Fund for Family Services (FFFS), enacted each year since the 2005-2006 New York State (NYS) budget, provides the social services districts (district) with the flexibility to manage federal Temporary Assistance for Needy Families (TANF). Based upon an approved FFFS plan, 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.

Beginning with October 2014 claims, the F18 function includes costs of TANF funded services projects. This function is charged for the salary and fringe benefit costs of staff providing direct services for these activities and for related non-salary costs. In addition, overhead and central services costs are allocated to the TANF Funded Services function. Total F18 coded program costs and allocated administrative costs are reported on the RF-2A, LDSS-2347 "Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program" (RF-2A, Schedule D). These F18 amounts are then either directly identified or allocated to the benefiting service categories through the RF-2A, LDSS-2347N "Schedule D-18 Distribution of TANF Funded Services Expenditures to Activities" (RF-2A, Schedule D-18). F18 costs are not reimbursed through the RF-2A claiming process. Contract costs to perform TANF funded services are reported through the RF-2 claim package on the RF-2, LDSS-5045 "Schedule N TANF Funded Services" (RF-2, Schedule N). See Fiscal Reference Manual Volume 2, Chapter 3 for details.

The TANF Funded Services function includes the following categories:

- Statutory Drug/Alcohol
- Statutory Domestic Violence Liaison
- Financial Education and Asset Developments
- Non-Recurrent Short Term Benefits
- Supportive Services
- Services for Children and Youth
- Prevention of Out-of-Wedlock Pregnancies
- Fatherhood and Two-Parent Family Formation
- Family Support/Family Preservation/Reunification Services
- Additional Child Welfare Services
- Home Visiting Programs
- Assessment/Service Provision

These categories are more fully described in the following paragraphs.



## **Expenditures Categories**

### **Statutory Drug/Alcohol**

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.

Statutory Drug/Alcohol expenditures are the costs of assessing TANF clients for drug and alcohol abuse and for monitoring the clients' attendance and progress in mandated substance abuse treatment. Since assessments are conducted only for those individuals identified as appropriate for assessment, there is no established goal. Performance data for Drug and Alcohol Assessment and Monitoring must be reported on TRACS 2 and the number of individuals identified as having substance abuse problems will be identified by WMS employability codes.

### **Statutory Domestic Violence Liaison**

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.

Statutory domestic violence liaison expenditures are the costs associated with providing at least one trained domestic violence liaison (DVL). The tasks of the DVL are to perform a credibility determination and assessment of the PA applicant/recipient's DV claim; determine the need for waivers of specific PA requirements that may place the victim and/or the children at risk or make it more difficult for them to escape an abusive situation; to refer the victim to appropriate services depending on their situation; and to enter the information into WMS via the DV subsystem. Performance of these tasks is the goal. Performance data comes from the DV reporting subsystem of WMS.

### **Financial Education and Asset Developments**

Financial Education and Asset Developments administrative expenditures are related to programs and initiatives designed to support the development and protection of assets including contributions to Individual Development Accounts (IDAs) and related operational costs (that fall outside the definition of administrative costs), financial education services, tax credit outreach campaigns and tax filing assistance programs, initiatives to support access to mainstream banking, and credit and debt management counseling.

## **Non-Recurrent Short Term Benefits**

Non-recurrent short-term benefits administrative expenditures are made to families in the form of cash, vouchers, subsidies, or similar form of payment to deal with a specific crisis situation or episode of need and excluded from the definition of assistance on that basis. This category includes expenditures such as emergency assistance and diversion payments, emergency housing and short-term homelessness assistance, emergency food aid, short-term utilities payments, burial assistance, clothing allowances, and back-to-school payments. It does not include tax credits, child care, transportation, or short-term education and training; such expenditures should be reported under other categories, as appropriate. Note, if there is another category specific to an activity, the related expenditures should be reported under that category regardless of whether the activity meets the definition of Non-Recurrent Short Term Benefit at 45 CFR 261.31(b)(1)

## **Supportive Services**

Supportive services includes administrative expenditures such as domestic violence services, and health, mental health, substance abuse and disability services, housing counseling services, and other family supports. Please Note that a state may not use federal TANF funds on expenditures for medical services.

## **Services for Children and Youth**

Services for Children and Youth includes administrative expenditures for programs designed to support and enrich the development and improve the life-skills and educational attainment of children and youth. This may include after-school programs, and mentoring or tutoring programs. Note that if there is another category specific to an activity, the related expenditures should be reported under that category.

## **Prevention of Out-of-Wedlock Pregnancies**

Prevention of Out-of-Wedlock Pregnancies includes administrative expenditures that provide sex education or abstinence education and family planning services to individuals, couples, and families in an effort to reduce out-of-wedlock pregnancies. Includes expenditures related to comprehensive sex education or abstinence programs for teens and pre-teens. Other benefits or services provided under TANF to prevent and reduce the instances of out-of-wedlock pregnancies should be reported under a more appropriate subcategory, e.g., Services for Children and Youth.

## **Fatherhood and Two-Parent Family Formation**

Fatherhood and two-Parent Family Formation includes administrative expenditures that aim to promote responsible fatherhood and/or encourage the formation and maintenance of two-parent families. Activities within these programs may include marriage education, marriage and relationship skills, fatherhood skills programs; parent skills workshops; public advertising campaigns on the value of marriage and responsible fatherhood; education regarding how to control aggressive behavior; financial planning seminars; and divorce education and reduction programs.

## **Family Support/Family Preservation/Reunification Services**

Family Support/Family Preservation/Reunification Services includes administrative expenditures related to community-based services, provided to families involved in the child welfare system, that are designed to increase the strength and stability of families so children may remain in or return to their homes. These services may include respite care for parents and relative caregivers; individual, group, and family counseling; parenting skills classes; case management; etc.

## **Additional Child Welfare Services**

Additional Child Welfare Services includes administrative expenditures for other services provided to children and families at risk of being in the child welfare system, or who are involved in the child welfare system. This may include independent living services, service coordination costs, legal action, developing case plans, assessment/evaluation of family circumstances, and transportation to or from any of the services or activities described above.

## **Home Visiting Programs**

Home Visiting Programs includes administrative expenditures for programs where nurses, social workers, or other professionals/para-professionals provide services to families in their homes, including evaluating the families' circumstances; providing information and guidance around maternal health and child health and development; and connecting families to necessary resources and services.

## **Assessment/Service Provision**

Assessment/Services Provision includes administrative expenditures associated with screening and assessment (including substance abuse screening), SSI/SSDI application services, case planning and management, and direct service provisions that are neither "administrative costs," as defined at 45 CFR Part 263.0, nor are otherwise able to be allocated to another expenditure category. For example, case management for a TANF recipient related to the provision of an array of services.

## **Types of Employees Assigned to the F18 Function**

The following types of employees may be assigned to the F18 function:

- employees providing services directly for the client such as
  - ◆ performing eligibility certification and recertification activities,
  - ◆ performing case worker activities,
  - ◆ or Resource Specialists responsible for exploring, verifying and evaluating resources available to the client,
- employees performing administration and supervision activities,
- clerical and stenographic support staff of F18 coded employees, and
- other support staff which are clearly identified as providing support services only to the F18 coded programs, including:
  - ◆ accounting staff,
  - ◆ legal staff,

- ◆ systems and procedures staff,
- ◆ quality control staff,
- ◆ fair hearing staff, and
- ◆ other, when identified.

## **Employee Time Studies**

Personnel assigned to the F18 function less than full time are required to complete time studies on a quarterly basis, identifying time spent in the F18 function and any other functions. The information from the time reports will be used to prorate the costs of those individuals who do not work full-time in the F18 function between the F18 function and the other function(s) that are worked on by the individual. They are also used to divide TANF Funded Services costs among the service categories on the RF-2A, Schedule D-18. The required time reports are completed for one full pay period during the first month of each quarter. Please refer to time study instructions in [Chapter 4](#).

## **Types of Costs Assigned to the F18 Function**

Amounts charged to the F18 function may include the following:

- salary and fringe benefit costs charged for employee time and effort devoted to the F18 sub-functions
- non-salary costs including materials, supplies, rent, equipment, travel expenses, and other approved F18 expenditures
- district overhead costs allocated to the F18 sub-functions from the F20 District Administrative Overhead function
- overall overhead costs allocated to the F18 sub-function from the F40 overall overhead function
- central services costs allocated to the F18 function and distributed to sub-functions

Please note, costs of contracts for the provisions of TANF funded services are reported on the RF-2, Schedule N.

## **Claiming on the RF-2A, Schedule D-18**

The RF-2A, Schedule D-18 is used to allocate the expenditures transferred from the RF-2A, Schedule D to the benefiting service categories and to calculate federal share. Total TANF Funded Services expenditures are either directly identified or allocated to these service categories. The RF-2A, Schedule D-18 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 Schedule D, Column 14

Column T (Total) - equals the sum of lines 5 (Total Salaries and Fringes) and 15 (Non-Salary Costs Assigned to Function) from the RF-2A, Schedule D, column 14 (TANF Funded Services F18),

**Line 2 Less: Directly Identifiable Costs**

Column T (Total) - equals the sum of columns columns 1 (Statutory Drug/Alcohol) through 12 (Assessment/Service Provision).

Columns 1 (Statutory Drug/Alcohol) through 12 (Assessment/Service Provision) - enter the appropriate amounts directly identified to each category.

**Line 3 Net Amount to be Allocated**

Column T (Total) - equals the result of subtracting line 2 (Less: Directly Identifiable Costs) from line 1 (Schedule D, Column 14).

**Line 4 Time Study Allocation %'s**

Column T (Total) - equals 100% for original claims, and 0% for supplemental claims.

Columns 1 (Statutory Drug/Alcohol) through 12 (Assessment/Service Provision) - enter the allocation percentages based on the time report summary completed for each quarter. The sum of these columns must equal column T (Total).

**Line 5 Line 3 Costs Allocated**

Column T (Total) - equals line 3 (Net Amount to be Allocated).

Columns 1 (Statutory Drug/Alcohol) through 12 (Assessment/Service Provision) - equals the result rounded to the nearest dollar of multiplying line 3 (Net Amount to be Allocated), column T (Total) by line 4 (Time Study Allocation %'s) for each column. If the sum of these columns does not equal column T (Total), the largest value is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

**Line 6 Total Program Costs**

Columns T (Total) through 12 (Assessment/Service Provision) - equals the sum of lines 2 (Less: Directly Identifiable Costs) and 5 (Line 3 Costs Allocated).

**Line 7 Overhead Costs Sch D Col 14**

Column T (Total) - equals the result of subtracting the sum of lines 5 (Total Salaries and Fringes) and 15 (Non-Salary Costs Assigned to Function) from the RF-2A, Schedule D, column 14 (TANF Funded Services F18) from RF-2A, Schedule D, line 23 (Total Salary and Non-Salary Expense), column 14 (TANF Funded Services F18).

**Line 8 Overhead Costs Allocated**

Column T (Total) - equals line 7 (Overhead Costs Sch D Col 14).

Columns 1 (Statutory Drug/Alcohol) through 12 (Assessment/Service Provision) - equals the result rounded to the nearest dollar of multiplying line 7 (Overhead Costs Sch D Col 14), column T (Total) by line 4 (Time Study Allocation %'s) for each column. If the sum of these columns does not equal column T (Total), the largest value is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

**Line 9 Total Federal Share**

Columns T (Total) through 12 (Assessment/Service Provision) - equals the sum of lines 6 (Total Program Costs) and 8 (Overhead Costs Allocated).

## **Section 2 - Computation of Central Services Federal Share**

### **Line 1 Total Central Services Costs**

Column T (Total) - equals RF-2A, Schedule D, line 29 (Total Central Services Costs Distributed), column 14 (TANF Funded Services F18).

### **Line 2 Time Study Allocation %'s**

Column T (Total) - equals the sum of columns 1 (Statutory Drug/Alcohol) through 12 (Assessment/Service Provision).

Columns 1 (Statutory Drug/Alcohol) through 12 (Assessment/Service Provision) - each column equals the corresponding column for Section 1, line 4 (Time Study Allocations %'s).

### **Line 3 Total Central Services Costs Allocated**

Column T (Total) - equals line 1 (Total Central Services Costs).

Columns 1 (Statutory Drug/Alcohol) through 12 (Assessment/Service Provision) - equals the result rounded to the nearest dollar of multiplying line 1 (Total Central Services Costs), column T (Total) by line 2 (Time Study Allocation %'s) for each column. If the sum of these columns does not equal column T (Total), the largest value is adjusted so that it does. In the event that the largest value exists in more than one column, the first instance from the left is adjusted.

### **Line 4 Federal Share Central Services Costs**

Columns T (Total) through 12 (Assessment/Service Provision) - equals line 3 (Total Central Services Costs Allocated) for each column.

Schedule D-18  
Distribution of TANF Funded Services Expenditures to Activities

ITEM	DISTRICT										MONTH	
	TOTAL	Statutory Drug/Alcohol	Statutory Domestic Violence Liaison	Financial Education & Non-Recurrent Short Term Benefits	Supportive Services	Services for Children & Youth	Prevention of Out-of-Wedlock Pregnancies	Fatherhood & Teen-Parent Family Formation	Family Support/Preservation/Reunification Services	Additional Child Welfare Services		Home Visiting Programs
1. Schedule D, Column 14 (Total of Lines 5 and 15)	(7)	(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
2. Less: Directly Identifiable Costs												
3. Net Amount to be Allocated												
4. Time Study Allocation %s												
5. Line 3 Costs Allocated (Line 3 * Line 4 %s)												
6. Total Program Costs (Lines 2 + 5)												
7. Overhead Costs Set D Col 14 (Line 23 less Lines 5 and 15)												
8. Overhead Costs Allocated (Line 7 * Line 4 %s)												
9. Total Federal Share (Add Lines 6 + 8)												
<b>Section 2: Computation of Central Services Federal Share</b>												
1. Total Central Service Costs												
2. Time Study Allocation %s												
3. Total Central Services Costs Allocated (Line 1 * Line 2 %s)												
4. Federal Share Central Services Costs												

LDSS-207N (Rev. 10/15)





# 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)

**ATM**

Automated Teller Machine

**- B -**

**BENDEX**

Beneficiary Data Exchange

**BFS**

Bureau of Financial Services (OTDA)

**BG**

Block Grant

**BICS**

Benefit Issuance and Control Systems

**BILT**

Building Independence for the Long Term

**BOCES**

Boards of Cooperative Educational Services

**BPR**

BICS Production Requests

**BRIA**

Bureau of Refugee and Immigrant Assistance; formerly Bureau of Refugee and Immigration Affairs or [ORIS](#)

**BRO**

Buffalo Regional Office

**BSE**

Bureau of State Expenditures (NYS)

**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; now known as  
[CSS](#)**CDR**

Claims Detail Report

**CEES**Center for Employment and Economic  
Supports; now known as [EISP](#)**CEOSC**Comprehensive Employment Opportunity  
Support Center**CEP**

Comprehensive Employment Program

**CFCIP**

Chafee Foster Care Independence Program

**CFR**

Code of Federal Regulations

**CG**

Cash Grant

**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

**CSS**

Child Support Services; formerly [CCWB](#)

**CST**

Community Solutions for Transportation

**CTH**

Close to Home

**C/THP**

Child/Teen Health Plan

**CU**

Certification Unit

**CW**

Child Welfare

**CWEP**

Community Work Experience Program

**CWFC**

Child Welfare Foster Care

**CWS**

Child Welfare Services

**CY**

Calendar Year

**- D -**

**DAAD**

Daily Account Activity Detail

**DAB**

Department of Health and Human Services Appeals Board

**DAM**

Data Access Module

**DAP**

Disability Advocacy Program

**DAR**

Daily Activity Report

**DBFDM**

Division of Budget, Finance and Data Management; [OBFDM](#)

**DC**

Dependent Children

**DCC**

Day Care Center

**DCJS**

Department of Criminal Justice Services

**DCSE**Division of Child Support Enforcement; now known as [CSS](#)**DDD**

Division of Disability Determination (OTDA)

**DEFRA**

Deficit Reduction Act

**DETS**Division of Employment and Transitional Supports; now known as [EISP](#)**DFA**

Department of Family Assistance (NYS)

**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 (NYS)

**DOH**

Department of Health (NYS)

**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

**EAFF**

Emergency Assistance for Families

**EAPP**

Employment Alternatives Partnership Program

**EBT**

Electronic Benefits Transfer

**EDGE**

Education for Gainful Employment

**EDP**

Electronic Data Processing

**EEO**

Equal Employment Opportunity

**EFT**

Electronic Funds Transfer

**EHR**

Emergency Home Relief

**EI**

Early Intervention

**EIC**

Earned Income Credit

**EID**

Earned Income Disregard

**EIN**

Employer Identification Number

**EISP**

Employment and Income Support Programs;  
formerly [CEES](#))

**EITC**

Earned Income Tax Credit (federal or state)

**EM**

Emergency Foster Boarding Home Care

**EM**

Employment Manual

**EODD**

Office of Equal Opportunity and Diversity  
Development

**EP**

Employability Plan

**EP**

Essential Person

**EPFT**

Electronic Payment File Transfer System

**EPSDT**

Early Periodic Screening, Diagnosis and  
Treatment

**ERO**

Eastern Regional Office

**ERT**

Employment Readiness Training

**ES**

Employment Search

**ESGP**

Emergency Shelter Grants Program

**ESL**

English as a Second Language

**ESNA**

Emergency Safety Net Assistance

**EITC**

Earned Income Tax Credit

**ETV**

Education and Training Voucher (program)

**EW**

Eligibility Worker

**- F -**

**FA**

Family Assistance

**FAD/FAHD**

Foster and Adoptive Home Development

**FA-FP**

Family Assistance – Federally Participating

**FAP**

Food Assistance Program (ended October 1,  
2005)

**FBH**

Foster Boarding Home

**FC**

Foster Care

**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

**FFP**

Federal Financial Participation

**FFPSA**

Family First Prevention Services Act

**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; now known as [SNAP](#)**FSB**Food Stamp Benefit; now known as [SNAP](#)**FSET**Food Stamp Employment and Training Program; now known as [SNAP E&T](#)**FSICS**

Food Stamp Issuance and Control Subsystem

**FSNEP**Food Stamp Nutrition Education Program; now known to as [SNAP-Ed](#)**FSSB**

Food Stamp Source Book; now known as SNAP 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/Service Dogs

**GAO**

Government Accounting Standards

**GASB**

Governmental Accounting Standards Board

**GE**

Emergency Group Care Program

**GFDC**

Group Family Day Care

**GH**

Group Home

**GIS**

General Information System

**GR**

Group Residence

**- H -**

**HANYS**

Hospital Association of New York State

**HAP**

Housing Assistance Project

**HCFA**

Health Care Financing Administration (federal, replaced by Centers for Medicare and Medicaid Services – CMS)

**HEA**

Home Energy Allowance

**HEAP**

Home Energy Assistance Program

**HEAP-ADM**

Home Energy Assistance Program - Administration

**HEAP-NPA**

Home Energy Assistance Program - Non-Public Assistance

**HEAP-PA**

Home Energy Assistance Program - Public Assistance

**HEAP-SSI**

Home Energy Assistance Program - Supplemental Security Income

**HH**

Household

**HHAP**

Homeless Housing and Assistance Program

**HHS**

Department of Health and Human Services (federal)

**HIP**

Homelessness Intervention Program

**HIV**

Human Immune Deficiency Virus

**HMO**

Health Maintenance Organization

**HR**

Home Relief Program (replaced by SNA - Safety Net Assistance)



**HRA**

Human Resources Administration (NYC)

**HRF**

Health Related Facilities

**HSE**

High School Equivalency

**HSEN**

Human Services Enterprise Network

**HTLV**

Human T Lympho Virus

**HTP**

Hard-to-Place

**HUD**

Housing and Urban Development

- 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 (SNAP)

**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 Subsystem

**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 Services)**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 (also known as district)

**LEIA**

Local Early Intervention Agency

**LIF**

Low Income Family

**LIHEAA**

Low-Income Home Energy Assistance Act

**LIHEAP**

Low-Income Home Energy Assistance Program

**LIVES**

Local Interagency VESID Employment Services

**LRR**

Legally Responsible Relative

**LTC**

Long Term Care

**LTHHCP**

Long Term Home Health Care Program

**LTR**

Lawful Temporary Residents

**- M -**

**M**

Maternity

**MA**

Medical Assistance

**MABEL**

Medicaid Automated Budget and Eligibility Logic

**MAP**

Medical Assistance Program

**MAPP**

Model Approach to Parenting Program (FAD)

**MAR**

Mass Reauthorization

**MARG**

Medical Assistance Reference Guide

**MARS**

Management and Administrative Reporting Subsystem (of [MMIS](#))

**MARS/SURS**

Management and Administrative Reporting  
Subsystem/Surveillance and Utilization  
Review System

**MD**

Mentally Disabled

**MICS**

Management Information and Control  
Subsystem

**MLR**

Maintenance in Lieu of Rent

**MMIS**

Medicaid Management Information System

**MOE**

Maintenance of Effort (spending minimums)

**MOP**

Method of Payment

**MOU**

Memorandum of Understanding

**MRA**

Mass Reauthorization (system generated  
3209s)

**MRB/A**

Mass Rebudgeting/Reauthorization

**MRO**

Metropolitan Regional Office

**MSAR**

Maximum State Aid Rate

**MSE**

Medical Support Enforcement

- N -

**NCP**

Noncustodial Parent

**NPA**

Non-Public Assistance; also known as [NTA](#)

**NR**

Non-Reimbursable

**NSF**

Non-Sufficient Funds

**NTA**

Non Temporary Assistance; also known as  
[NPA](#)

**NYC**

New York City

**NYCRR**

New York Code of Rules and Regulations  
(Green Books)

**NYS**

New York State

**NYSCCBG**

New York State Child Care Block Grant

**NYSDSS**

New York State Department of Social Services  
(now OTDA/ OCFS)

**NYSNIP**

New York State Nutritional Improvement  
Project

**NYSRRAP**

NYS Refugee Resettlement Assistance  
Program

**NYSSH**

New York State Supportive Housing Program

**NYWBG**

New York Works Block Grant (DOL grants)

- O -

**OASAS**

Office of Alcohol and Substance Abuse  
Services (NYS)

**OASDI**

Old-Age, Survivors and Disability Insurance

**OBFDM**

Office of Budget, Finance and Data Management; now known as [DBFDM](#)

**OBRA**

Omnibus Budget Reconciliation Act

**OCFS**

Office of Child and Family Services (NYS)

**OCSE**

Office of Child Support Enforcement; now known as [CSS](#)

**OFA**

Orphan Foundation of America

**OFT**

Office of Technology (NYS)

**OGS**

Office of General Services (NYS)

**OJT**

On the Job Training

**OMB**

Office of Management and Budget (federal)

**OMH**

Office of Mental Health

**OMRDD**

Office of Mental Retardation and Developmental Disabilities; now known as [OPWDD](#)

**OPS**

Division of Operations and Program Support; formerly [PSQI](#)

**OPWDD**

Office for People with Developmental Disabilities; formerly [OMRDD](#)

**ORIS**

Office of Refugee and Immigrant Services, now known as [BRIA](#)

**OSC**

Office of the State Comptroller (NYS)

**OTDA**

Office of Temporary and Disability Assistance (NYS)

**OTG**

Other than Grantee (payment on behalf of client)

**OVESID**

Office of Vocational and Educational Services for Individuals with Disabilities

**OVR**

Office of Vocational Rehabilitation

**- P -**

**PA**

Public Assistance, also known as [TA](#)

**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  
NYS to the Federal Government)**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

**RTA**

Raise the Age

**RTF**

Residential Treatment Facility

**- S -**

**SACC**

School-Age Child Care

**SACWIS**

Statewide Automated Child Welfare Information System

**SAP**

Substance Abuse Program

**SAU**

Separate Administrative Unit

**SAW**

Special Agricultural Worker

**S/CC**

Single/Childless Couples

**SCHIP**

State Children’s Health Insurance Plan

**SCU**

Support Collection Unit

**SDA**

State Data Exchange

**SDVA**

State Division of Veterans Affairs

**SDX**

State Data Exchange

**SDU**

State Disbursement Unit

**SEAMC**

Statement of Estimated Annual Maintenance Costs

**SED**

State Education Department (NYS)

**SEMI**

PA Semi-Monthly Cash Grant Amounts

**S/FED**

Services Financial Eligibility Display Turnaround

**SFED/T**

Services Financial Eligibility Display / Turnaround Document

**SFY**

State Fiscal Year (April 1 - June 30)

**SHEA**

Supplemental Home Energy Allowance

**SHFYA**

Supported Housing for Families and Young Adults; replaced by [NYSSHHP](#)

**SILP**

Supervised Independent Living Program

**SIR**

System Information Request

**SLEB**

State Law Enforcement Bureau

**SLIAG**

State Legalization Impact Assistance Grants (obsolete)

**SNA**

Safety Net Assistance; replaced [HR](#)

**SNA-FP**

Safety Net Assistance – Federally Participating

**SNAP**

Supplemental Nutrition Assistance Program; formally [FS](#)

**SNAP-Ed**

Supplemental Nutrition Assistance Program Education; formally [FSNEP](#)

**SNAP E&T**

Supplemental Nutrition Assistance Program Employment and Training; formally [FSET](#)

**SNF**

Skilled Nursing Facility

**SN-FNP**

Safety Net – Federally Non-Participating

**SN-MOE**

Safety Net – Maintenance of Effort

**SOB**

Start of Business (day)

**SPARCS**

Statewide Planning and Research Cooperative System

**SPLO**

State Parent Locator Service

**SRM**

System Reference Manual

**SRMS**

Services Random Moment Survey

**SR****Special Report****SRO**

Single Room Occupancy Support Services Program; replaced by [NYSSH](#)

**SRO**

Syracuse Regional Office

**SS**

Social Services

**SSA**

Social Security Act

**SSA**

Social Security Administration (federal)

**SSB**

Social Security Benefits (federal program of income support based on work history)

**SSBG**

Social Services Block Grant (Title XX)

**SSD**

Social Services District; also known as district

**SSDB**

Social Security Disability Benefits

**SSHSP**

School Supportive Health Services Program

**SSI**

Supplemental Security Income (federal); replaced [AABD](#)

**SSL**

Social Services Law

**SSN**

Social Security Number

**SSRR**

Social Services Reporting Requirements, now known as [SRMS](#)

**STEHP**

Solutions to End Homelessness Program

**SUA**

Standard Utility Allowance

**S/UR**

Surveillance and Utilization Review

**SURS**

Surveillance and Utilization Review System

**SWIB**

State Workforce Investment Board

**- T -**

**TA**

Temporary Assistance; also known as [PA](#)

**TA**

Trust Account

**TANF**

Temporary Assistance to Needy Families

**TANF-EAF**

Temporary Assistance to Needy Families -  
Emergency Assistance to Families

**TANF-MOE**

Temporary Assistance to Needy Families -  
Maintenance of Effort

**TAP**

Teenage Parent Day Care

**TASA**

Teenage Services Act

**TASB**

Temporary Assistance Source Book

**TEAP**

Transitional Employment Advancement  
Program; formerly Training and Employment  
Assistance Program

**TEM**

Temporary Form

**Title XX**

Social Services Block Grant (federal funding  
for services)

**Title XX Below 200%**

TANF Funds transferred to Title XX for families  
with income below 200% of the federal  
poverty level (allowed by federal law, state  
option)

**TMA**

Transitional Medicaid

**TOP**

Transitional Opportunity Programs

**TOP**

Treasury Offset Program

**TPHI**

Third Party Health Insurance

**TPR**

Third Party Resource

**TRACS**

Temporary Assistance to Needy Families  
Reporting and Control System

**TSP**

Transitional Supports and Policy

**- U -**

**UIB**

Unemployment Insurance Benefits

**UIFSA**

Uniform Interstate Family Support Act

**UREMP**

Unaccompanied Refugee/Entrant Minors  
Program

**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; replaced by [WIAO](#)**WIAO**Workforce Innovation and Opportunity Act;  
replaces [WIA](#)**WIC**

Women, Infants and Children

**WMS**

Welfare Management System

**WRAP**

Weatherization Referral and Packaging

**WRM**

Worker's Reference Manual

**WRR**

Worker Recruitment and Retention

**WRTS**

Welfare Reporting and Tracking System

**WSP**

Wage Subsidy Program

**WSP**

Work Supplementation Program

**WtW**

Welfare to Work

**WtWBG**

Welfare to Work Block Grant (federal)

**- Y -****YIP**

Youth Internship Program

**YOP**

Youth Opportunity Program

**YRO**

Yonkers Regional Office

**YWS**

Youth Work Skills Program



# Glossary

---

## - A -

### **Able Bodied Adults Without Dependents (ABAWDs)**

ABAWDs are certain Supplemental Nutrition Assistance Program (SNAP) work registrants without children who are subject to additional work requirements to maintain their eligibility for SNAP.

### **Academic Support Services**

These services are provided to support the completion of a foster child's formal education through either completion of a high school degree program or equivalency program.

### **Accrual Basis**

The accrual basis of accounting is a process in which revenues are recorded when earned or when levies are made and expenditures are recorded as soon as they result in liabilities for benefits received even if the receipt of the revenue or the payment of the expenditure will take place, in whole or in part, in another accounting period.

### **Accounting**

Accounting is an information processing system designed to capture and measure the economic essence of events that affect an entity and to report their economic effects on that entity to decision makers.

### **Accounting Principles**

Accounting Principles are guidelines established by accountants to direct the way they record and report accounting information. New York State (NYS) uses the Uniform System of Accounts for Counties as their principles.

### **Acquisition Of Space**

The social services district's (district) official consults with the NYS Office of Temporary and Disability Assistance (OTDA) before commitments are made regarding the construction, reconstruction, conversion or purchase of a public building in which the district is to occupy space for the purpose of determining that the proposed plans will adequately meet the needs of such agency in administering public assistance and care.

### **Adjudicated Claim Fiche (Adj)**

Adjudicated Claim Fiche reflects the amount paid directly to the medical provider for their services.

### **Adjustment Claim**

An adjustment claim is a form of supplemental claim, generally used when the district is adjusting estimated claim costs to actual expenditures for the past year.

### **Adjustment To Prior Years Costs**

An adjustment to prior years costs is an adjustment in the amount of a particular cost item that was previously claimed under an interim rate and which rate is later determined to be different than originally claimed.

### **Administrative Cap (NYS)**

The Administrative Cap is no longer in use.

### **Advance**

An advance is funds furnished to a district before a claim is submitted.

### **A-87 Expenditures**

Indirect/administrative costs incurred by local governmental agencies in support of district operations are eligible for federal

reimbursement, according to Office of Management and Budget Uniform Guidance. Such costs are now referred to as central services costs.

#### **A-400 Account**

The A-400 account is an accounts receivable asset account used to record the amount of federal and state aid owed to the district

#### **A-522 Expenditures**

The A-522 account is the social services account to report changes in expenditures.

#### **A-980 Revenues**

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

#### **Affidavit**

A written statement of facts made voluntarily under oath.

#### **Aftercare Services**

Services provided to youth discharged or deemed to be discharged to independent living are called aftercare services. Aftercare services include casework contacts and the provision of services consistent with the child's service needs as identified in the UCR (Uniform Case Record) for a child on trial discharge who remains in the custody of the Commissioner.

#### **Agency Boarding Home**

An agency boarding home is a family type home for the care and maintenance of not more than six children operated by an authorized agency, in quarters or premises owned, leased or otherwise under the control of such agency, except that such a home may provide care for more than six brothers and sisters of the same family.

#### **Aid To Dependent Child (ADC)**

Also known as Aid to Families with Dependent Children (AFDC), Aid to Dependent Children is the pre-TANF federally funded entitlement program which provided cash assistance to eligible needy families that include a minor

child living with a parent(s) or caretaker relative.

#### **Alien**

An alien is an individual who was lawfully admitted for permanent residence or otherwise permanently residing in the United States under color of law.

#### **Allocation**

A share or portion of program or administrative funds distributed to districts according to formula.

#### **Ambulatory**

A person who has the ability to walk on level surfaces and to negotiate stairs and ramps independent of human assistance or supervision is considered ambulatory.

#### **Applicant**

An applicant is an individual who has applied to receive benefits, by completing the state prescribed form and applying to a district official either directly or by a representative, and for whom a decision is pending as to whether or not the individual is eligible to receive assistance.

#### **Application**

Application is an action by which a person indicates in writing on the state-prescribed form a desire to receive assistance and/or care or to have his/her eligibility considered by a district official.

#### **Application Turnaround Document (APP-TAD)**

The APP-TAD is the full data entry document which is used at the time of application to determine eligibility for Public Assistance and/or SNAP.

#### **Appraisal Letter (Maintenance in Lieu of Rent)**

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 NYS Social Services Law (SSL) by payment of all assistance granted and any expenses for repairs and taxes on the property, it is then referred to as released.

**Assigned Asset Register Card**

An assigned asset register card is a record of each recipient who has assigned real or personal property or rights to real or personal property to the public welfare official for the recovery of burial and assistance costs.

**Assigned Assets**

Assigned assets are all recipient-owned real or personal property which has been deeded, mortgaged, assigned or otherwise turned over to the public welfare official for the recovery of burial and assistance costs.

**Assistance**

Assistance for federal purposes consists of any payment or benefit designed to meet ongoing basic needs - food, clothing, shelter, utilities, household goods, personal care items, and general incidental expenses. Assistance also includes supportive services such as transportation or childcare provided to unemployed recipients who need the services in order to participate in other work activities

such as job search, community services, education, training or respite care. Assistance paid to an FA or Non-Cash SNA/FP recipient is counted toward the 60-month TANF time limit. Assistance counts toward the support offset. Payment types defined as assistance, when paid to a trackable person in a trackable case type (FA, Cash SNA, Non-Cash SNA/FP) will trigger time limit counts, be reported to DHHS as assistance, and be counted toward the support offset.

**Audit Exception**

An audit exception is a proposed adjustment by the responsible audit agency to any expenditures claimed by a governmental unit.

**Auditing**

Auditing refers to the systematic process of objectively obtaining and evaluating evidence regarding assertions about economic actions and events to ascertain the degree of correspondence between those assertions and established criteria and communicating the results to interested users.

**Audit Procedures**

Audit procedures are the methods and techniques used by the auditor in the conduct of the examination.

**Authorization**

There are two categories of authorizations:

1. Non-services authorization - is used to authorize recurring assistance (cash grants, vouchers, SNAP benefits, or medical assistance), emergency assistance, interim or "once only" assistance, changes of grants, suspension of assistance, discontinuance of assistance, transmission of changes in identification information such as a name, address and family composition and transmission of changing eligibility information such as date of death and limitations on assistance.
2. Services authorization – is used to authorize Purchase of Services (POS) for Child Care, Foster Care, Adoption,

- B -

Institutional Care, Protective and Preventive Care, changes in individual demographic data such as the addition or deletion of an individual from the case, and change of address, changes in eligibility due to changes in income data, changes in Purchase of Services, deletion of completed or non-received services and addition of any new service, discontinuation of Services, changes in Direct Services such as the actual service provided and the goal status of the primary recipient, and reauthorization at Recertification - every six months and whenever factors change which may affect eligibility.

**Automated Budgeting And Eligibility Logic (ABEL)**

ABEL, a subsystem of the Welfare Management System, is designed to help county workers in completing Public Assistance and SNAP budget calculations.

**Automated Claiming System (ACS)**

The ACS performs mathematical calculations using the "prime" expenditure data entered by the district accounting staff to determine federal, state and local share and related statistical information for the major claim packages, RF-2, RF-2A, RF-3MH, RF-3ST, RF-6REF, RF-8, RF-9. The completed ACS claims are transmitted to OTDA Finance for settlement purposes.

**Automated Support Collection Unit (ASCU)**

ASCU is a data processing system that monitors and controls the accounting and disbursement functions of the local Support Collection Unit.

**Available Income**

Income which may be used to reduce or eliminate an individual's need for public assistance is considered available.

**Bad Debt and Charity Pool**

This pool helps to offset the costs of bad debt and charity care, aid hospitals suffering severe fiscal hardships because of insufficient resources to cover financial losses, and assist hospitals severely negatively impacted by the inclusion of Medicare in the state's prospective reimbursement system and by shift in payer liability.

**Basis of Accounting**

The basis of accounting is the type of accounting system an organization adopts for recording their financial transactions.

**Bed Capacity**

Bed capacity refers to the number of resident accommodations which a facility can provide.

**Benefit Issuance and Control Subsystem (BICS)**

BICS is the state's automated payment and issuance system driven by Welfare Management System (WMS) input.

**BICS Child Care Roster**

This report is produced by BICS and identifies Purchase of Services (POS) lines listed on the services authorization (LDSS-2970) to initiate payments to vendors for childcare services provided.

**Block Grant**

A block grant is the total amount of federal funds available for Title XX, TANF, Child Care or HEAP services.

**Bottom Line Adjustment**

This refers to the upward or downward adjustments made on the notice of claim settlement which impact the amount a district paid.

**Bridge**

The Bridge program provides welfare-to-work activities and services to TANF recipients through a network of institutions of the State

University of New York (SUNY) comprised primarily of Educational Opportunity Centers (EOCs) and community colleges.

**Budget Deficit**

Budget deficit is the amount by which an applicant's or a recipient's needs exceed his or her income.

**Budget Month**

With respect to retrospective budgeting, this is the month two months prior to the payment month. This is the calendar month from which income and circumstances are used to compute a household's Public Assistance grant to be issued in the corresponding payment month two months later. It is also the calendar month for which a recipient completes a monthly report form.

**Budget Surplus**

Budget surplus refers to the amount by which an applicant's or recipient's income exceeds his/her needs.

**Budgeting**

Budgeting is the process by which the district determines:

1. an applicant's/recipient's financial eligibility for Public Assistance, and
2. the amount of his public assistance grant.

**Bureau of Refugee and Immigrant Assistance (BRIA)**

BRIA is OTDA's office responsible for programs that serve refugees, immigrants, unaccompanied refugee and entrant minors, human trafficking victims, and repatriated US citizens (Formerly the Bureau of Refugee and Immigration Affairs and the Office of Refugee and Immigrant Services).

**Burial Costs**

Burial costs includes all reasonable expenditures incidental to the proper burial of a deceased, indigent person, including such items as the purchase of plot, clothing, transportation of the body to place of burial,

mortician service, and preparation and closing of the grave.

- C -

**Calendar Fiscal Year (CFY)**

The Calendar Fiscal Year refers to the annual time period used to track/report spending and collection of revenue. The CFY runs January 1 to December 31.

**Calendar Quarter**

Calendar quarter refers to the period of three consecutive months ending on June 30, June 30, September 30, or December 31.

**Capped**

An upper limit; a ceiling.

**Cancellation Abstract**

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

**Case Composite Roll**

A Case Composite Roll is a detailed listing of the case expenditures which are being claimed for the month, grouped according to reimbursement item. The composite summary of the listings is produced with the composite roll.

**Case Count**

Case count consists of the number of people in the household who are applying for or receiving public assistance, plus any non-applying, legally responsible relative with income sufficient to meet their needs.

### Case Record

A case record includes all written material concerning an applicant or recipient, including the application form, the case history, budget and authorization forms, medical, resource and financial records.

### Cash Grant (CG)

A direct cash payment to the client is called a cash grant.

### Center for Child Well-Being (CCWB)

Now known as [Child Support Services \(CSS\)](#).

### Center for Employment and Economic Supports (CEES)

Now known as [Employment and Income Support Programs \(EISP\)](#).

### Centers for Medicare and Medicaid Services (CMS)

CMS is the federal agency responsible for oversight of the Medicaid Program. Formerly referred to as the Health Care Finance Administration.

### Central Office Cost Allocation Plan (COCAP)

COCAP is a state administration cost allocation plan developed yearly by the state and approved by the Federal Government. The plan supports the allocation of administrative costs to federal, state and local programs.

Funding is provided based on the level of administrative effort devoted to specific functions that are federally reimbursable. Cost pools are established and expenditures are allocated to program areas based on methodologies that incorporate staffing levels, caseload, etc.

### Central Services Costs

Indirect/administrative costs incurred by local governmental agencies in support of district operations are eligible for federal reimbursement, according to Office of Management and Budget Uniform Guidance. Such costs were previously referred to as "A-87" costs.

### Certification Guide (LDSS-3570)

This guide is used for the collection of data needed to complete the APP-TAD.

### Certified Day Care

Day Care must be certified when care is provided for three or more children away from their own home for less than 24 hours per day in a family home which is operated for such purpose, for compensation, or otherwise for more than five hours per week. A family day care provider may care for up to eight children at any one time if at least two of the children are of school age, the school-age children receive care primarily during non-school hours in accordance with the regulations of the NYS Office of Children and Family Services (OCFS) and the authorized agency which certified the provider, or the department, has determined that the provider can adequately care for the additional children.

### Charity Pool

A charity pool helps to offset the costs of bad debt and charity care, aid hospitals suffering severe fiscal hardships because of insufficient resources to cover financial losses, and assist hospitals severely negatively impacted by the inclusion of Medicare in the state's prospective reimbursement system and by shifts in payer liability.

### Chart of Accounts

Chart of accounts refers to a systematic arrangement of accounts based upon a definite scheme.

### Check Cancellation Roll

This report identifies by BICS category, cancelled checks that are within the selection dates specified through BICS Production Request #41. Two copies of the report should be produced. One is retained in Accounting for audit purposes and one sent to the Fiscal Officer along with the cancelled checks.

### Check Control Report

The check control report identifies the range of check numbers used within the BPR month.



**Child**

The definition of child varies depending on the purposes for which the term is used:

1. SSI – For the purposes of evaluating income and resources in the SSI program, a child is a person who is:
  - a. Unmarried
  - b. Not the head of a household and
  - c. Either: under age 18 or under age 22 and a student, regularly attending an educational or vocational training institution in a course of study designed to prepare him or her for a paying job.
2. Public Assistance (PA and SNA) - A child is a person under 18 years of age or, if under age 19, a full-time student regularly attending a secondary school or in the equivalent level of vocational or technical training.
3. Emancipated minor – An emancipated minor, a person over 16 years of age who has completed his/her compulsory education, is living separate and apart from his family and is not in receipt of nor in need of foster care, is defined as an adult.
4. Filing Unit - For purposes of the “filing unit” provisions the following definitions shall apply:
  - a. Dependent Child - A child under 21 years of age living with parent(s) or other caretaker relative.
  - b. Minor Dependent Child - A dependent child who is under 18 years of age.
5. Legal Responsibility - For purposes of determining a parent’s legal responsibility to support a child, a child is a person under the age of 21.
6. Other Programs - Other programs, such as services programs and federal benefit programs may use different definitions of child. Reference should be made to the rules and regulations governing the specific programs.

**Child Assistance Program (CAP)**

The CAP program, originally a demonstration program, is now available in any district that requests to participate in the program and receives OTDA approval. The CAP program provides a cash benefit and supportive services program designed to foster the federal and state welfare reform goals of work and self-sufficiency. Some of the key program features are an intensive case management component, an enhanced earnings disregard and potential Transitional Medicaid eligibility, and an eligibility threshold designed to reduce recidivism.

**Child Support**

Child support refers to the legal obligation of a non-custodial parent to contribute to the economic maintenance of his/her child or the payments under that obligation.

**Child Support Collection Goals**

SSL requires that a statewide child support collections goal be established, that a portion of the statewide goal be allocated to each district, and provides that penalties be assessed against any district failing to meet its goal.

**Child Support Enforcement**

Enforcement is the action of obtaining payment of a child support or medical support obligation through administrative or judicial means.

**Child Support Enforcement Unit (CSEU)**

CSEU is the unit within the district designated to provide child support enforcement program services to establish paternity and to establish, adjust, modify and enforce child support orders.

**Child Support Management System (CSMS)**

The CSMS refers to the information system operated by the CSS that the district CSEU’s and SCU’s use to manage their child support caseload. The system contains a number of automated features which facilitate referrals from public assistance units of cases which

might qualify as IV-D cases, building and maintaining child support case files, and maintaining records of absent parents and putative fathers.

### **Child With Handicapping Condition**

This is a person between the ages of 5 and 21 who has been identified by a Committee on Special Education through appropriate evaluation and assessment as having a disability arising from cognitive, emotional or physical factors, or any combination thereof, which interferes with the child's ability to benefit from regular education.

### **Child Support Services (CSS)**

CSS is OTDA's division and the single state agency designated to supervise the administration of the NYS' child support enforcement program. The state CSS ensures that all federal and state requirements are being carried out by district child support enforcement programs by performing functions including: analyzing district performance, providing technical assistance and training, providing centralized services, operating the statewide computer system, issuing policy and procedures and administering program funding. This division is formerly known as the [Center for Child Well-Being \(CCWB\)](#).

### **Child Support Standards Act**

This law governs the determination of child support obligations: provides for the application of percentages to a parent's income. (For example: 17% of gross income for one child, 25% of gross income for two children, 29% of gross income for three children, 31% of gross income for four children, and no less than 35% of gross income for five or more children).

### **Child Welfare Foster Care (CWFC)**

CWFC refers to foster care that is provided to foster children who are non-Title IV-E eligible, but are eligible for child welfare services.

### **Claim**

A claim is an automated or manual submission of district expenditure information to the state for federal or state reimbursement. Expenditure information is reported on reimbursement claim forms.

### **Claims Against Household**

This report summarizes the type of SNAP claims according to the following breakdown: collected, the amounts collected during the month, and the form in which the collection was made.

### **Claims Control**

Districts are required to maintain a claims register to track (or control) submitted claims, advances received, settlements, and adjustments made to those claims and settlements.

### **Claims Detail Report (CDR)**

The CDR provides the actual cost to the Medicaid Program (Service plus Pools) for a claim.

### **Claims Register**

Districts are required to maintain a claims register, a tool for keeping an accurate balance in the A-400 account, to track submitted claims, advances received, settlements, and adjustments made to those claims and settlements.

### **Clean Copy Authorization**

A clean copy authorization is a resource document used to determine which applicants, if any, have a current or prior record of applying for or receiving assistance or care. (See also "Dirty Copy Authorization.")

### **Clearance Report**

This is a resource document used to determine which applicants, if any, have a current or prior record of applying for or receiving assistance or care.

**Close to Home (CTH)**

CTH provides for the placement of NYC adjudicated youth into the custody of NYC Administration for Children's Services. The goal of CTH is improved outcomes for children and this is predicated on their placement closer to their home communities in NYC.

**Collection Roll**

The collection roll lists child support collections by individual account for a monthly period. A roll is produced for each category: FA/IV-D, Non-FA/IV-D, and Non-IV-D.

**Committee On Special Education (CSE)**

This committee evaluates and recommends the appropriate educational services for children thought to be educationally handicapped,

**Common Application Form (LDSS-2921)**

The LDSS-2921 is completed when a client applies for Public Assistance, Medical Assistance and/or SNAP benefits.

**Community Service**

A community service program is designed by the district to address recipient and district needs while providing a service or usefulness to the community. Persons in households without dependent children who are providing care for a member of the household with a verified mental or physical impairment are considered as engaged in community service.

**Composite Summary**

The Benefits Issuance Control System (BICS) generates composite rolls and summaries for each claiming schedule (Schedules A, C, G, etc.) reporting expenditures made during the month. The report breaks the totals down into line items (for example: FA-FNP, SNA-FNP MOE) which relate to a line on the claiming schedule (Schedule A, C, G, etc). The schedules are electronically submitted to OTDA Finance each month.

Once the composite is balanced to the daily payment rolls, it becomes an important document of the claim reports. Any

transactions regarding payments that were manually transacted outside of BICS (off-line) should be added to (or subtracted from) the totals to be cleared. The composite report should be retained for six years.

**Computer Output to Laser Disk (COLD)**

COLD is an advanced electronic report management system. Mainframe computer-generated reports are automatically processed, indexed, compressed, stored and made available on the network. Multiple users can gain simultaneous access.

**Congregate Care Facilities**

Congregate Care Facilities are non-medical residential facilities that provide care to individuals who are unable to live independently but do not need the type and degree of care provided in nursing homes or other comparable residential medical facilities.

**Connections**

The Connections Project is a statewide effort providing OCFS, districts and voluntary agencies with a uniform system to improve the quality and consistency of services to children and their families. The project automates Child Welfare record keeping and service delivery, provides case management support for direct caseworkers and decision-making support tools for managers, as well as allows appropriate access to client information for staff across NYS.

**Conservator**

An individual or, if no individual is willing, the district Commissioner appointed to manage the personal and financial well being of a person incapable of managing their person or property due to impairment or age.

**Cost Allocation Plan (CAP)**

A Cost Allocation Plan is a set of written procedures designed to meet the financial and management needs of a district. The financial need is to identify and allocate total salary, non-salary and indirect administrative costs of benefiting programs and ensure the proper claiming of federal and state reimbursement.

Managers rely on cost allocation information to make informed decisions, establish policies, set goals, check progress, determine improvements, and control the growth and direction of the programs.

### Countable Income

Countable income is net income which can be used in determining eligibility or degree of need for public assistance.

### Court Ordered Retroactive Payment

This payment can be either a retroactive payment the state makes to an assistance recipient or an individual under a federal or state court order, or a retroactive payment made by HHS under a federal court order.

### Custodial Parent (CP)

The custodial parent is the person with legal and primary custody as granted by valid agreement between the parties or by court order or decree and with whom the child lives. This person may be a parent, other relative or someone else.

### CWR160A - Retroactive Adjustment Share Report

The CWR160A shows any retroactive adjustment to the established MMIS rates for the providers listed.

### CWR260G - Weekly Payment Summary

The CWR260G breaks down the MA reimbursable expenditures into vendor type; the approved number of claims and payments for those claims, adjustments of voids, and the net total of claims and net payments for those claims.

### CWR596A - Weekly Shares Report

The CWR596A provides management with a concise summary of the medical assistance program's financial status for evaluating expenditures and budget data, monitoring expenditures and yielding data which is helpful for future budgeting.

- D -

### Day Care Attendance Form

The must be submitted to accounting by the Day Care Center to support its billing for day care services.

### Day Care Services

Day Care Services refers to the service of caring for children, generally for working families.

### Department of Family Assistance (DFA)

The DFA encompasses two NYS agencies: OTDA and OCFS.

### Department Of Health And Human Services (DHHS)

DHHS is the federal agency which oversees the TANF program and the associated TANF Block Grant, and the Title IV-D (Child Support) and Title IV-E (Foster Care) programs.

### Department Of Health (DOH)

The NYS 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 (DOL) is the state agency responsible for the administration of job preparation and placement activities, administration of the unemployment insurance program, and enforcement of NYS Labor Law. Work preparation and placement programs administered by DOL include programs authorized by the Workforce Investment Act including services for adults, dislocated workers, youth and veterans. DOL also provides labor market data for use by business leaders and other decision makers.

### Depreciation

Depreciation is the accounting process of allocating against periodic revenue the

periodic expiration of the cost of tangible property, plant and equipment.

**Direct Expenses**

Expenses that are clearly identifiable with a program area are considered direct expenses.

**Direct Payment Abstract**

The direct payment abstract shows the appropriation accounts for the amounts paid directly to cases.

**Direct Payment Advisory Report**

This report lists those cases which have the required data for check generation, but have insufficient or inappropriate data for the normal BICS processing.

**Direct Payment Check Register**

The check register is a print-out listing all checks produced, in check number order.

**Direct Payment Lines**

A direct payment line is the amount authorized through the Welfare Management System to be paid directly to the case.

**Direct Payment Roll For BICS Districts**

This is a print-out listing cases receiving benefits during a particular direct payment run.

**Dirty Copy Authorization**

The Authorization Change Form with the handwritten changes is considered dirty. (See also "Clean Copy Authorization.")

**Disregard Payment**

Now known as [Pass-Through Payment](#).

**Disregard Special Payment Roll from BICS**

This roll is a print-out listing cases receiving a disregard payment during a particular month.

**Diversion Payment**

A diversion payment is a non-recurring, short-term payment made directly in cash or indirectly through voucher or other means, to deal with a specific crisis situation or episode of immediate need, with the expectation that such diversion of the crisis will enable the

client to avoid the need for ongoing public assistance.

**Division of the Budget (DOB)**

The DOB is the Governor's primary instrument of financial planning and management.

**Division of Budget, Finance and Data Management (DBFDM)**

The Division of Budget Finance and Data Management is comprised of three bureaus within OTDA. The Bureau of Budget Management is responsible for developing OTDA's annual budget and monitoring expenses.

The Bureau of Data Management publishes official statistics and special analyses concerning Welfare Reform, agency expenditures, program participation, policy effectiveness and client demographics. Budget Management and Data Management oversee the department-wide development of its annual budget proposals, produce budget submission documents, maintain several special purpose databases, design and supervise research conducted by outside contractors, monitor key measures of district performance, and analyze published data from state and federal agencies and research organizations.

The Bureau of Financial Services is responsible for establishing fiscal policies for districts and other state agencies administering OTDA programs, for providing appropriate federal and/or state reimbursement to districts and other state agencies, for developing cost allocation plans for districts to follow, for providing technical assistance to districts on fiscal policies and procedures, for filing federal financial reports to the respective federal agencies, for overseeing the Intake/Case Management Random Moment Study (RMS), and for processing the financial transactions needed to meet OTDA's ongoing operational needs.

**Division of Cost Allocation (DCA)**

The DCA is a unit of the federal Department of Health and Human Services that reviews and

approves NYS' cost allocation plans for central office, the upstate districts and New York City (NYC) administrative costs.

### **Division of Disability Determination (DDD)**

DDD is OTDA's Division that makes medical determinations on the claims of those persons who file for the Social Security Administration's Disability Insurance and Supplemental Security Income Disability programs.

### **Division of Employment and Transitional Supports (DETS)**

Now known as the [Employment and Income Support Programs \(EISP\)](#).

### **Domestic Violence Services**

Domestic Violence services involve identifying, assessing, providing and evaluating services to wives, husbands or persons living together, with or without children, to resolve the problems leading to violence, or to establish themselves independently, if necessary, to avoid violence.

### **Donated/In-Kind Contributions**

Goods, services or cash donated to the district are referred to as donated or in-kind contributions.

### **Drug and Alcohol (D/A) Screening and Assessment**

All adults and heads of household applying for public assistance are screened for drug and alcohol abuse. A positive screening results in an assessment of the individual by a certified drug/alcohol counselor. If a treatment program is indicated as a result of the assessment, the individual is referred to the appropriate credentialed substance abuse treatment program. In Medicaid, the D/A requirements apply to the Singles/Childless Couples category only.

### **Duplicate Payment Lists**

The Duplicate Payment Report identifies all cases that received two or more checks with the same payment type during the check run. Accounting should determine from Public

Assistance or Services (depending on which unit wrote the payment line) if the payment is correct before it is released. Once the report has been reviewed and any necessary action taken, it doesn't need to be retained.

- E -

### **Earned Income Disregards (EID)**

Earned income disregards are the allowable deductions and exclusions subtracted from the gross earnings. The resulting amount, or net income, is applied against the household's need. EIDs vary in amount and type, depending on category of the applicant and the program applied for.

### **Earned Income Tax Credit (EITC)**

EITC is a refundable tax credit to which families with dependent children and limited incomes may be entitled on their income tax returns. Also referred to as Earned Income Credit.

### **Edit Checks**

Edit checks are the systematic application of program standards which enforce and validate categorical and financial policies and regulations.

### **Education and Training Voucher (ETV)**

The Education and Training Voucher program is designed to help youth aging out of foster care make the transition to self-sufficiency and receive the education, training and services necessary to obtain employment.

### **Electronic Benefits Transfer (EBT)**

EBT refers to the debit card method whereby a recipient can access SNAP benefits, Family Assistance, Safety Net Assistance cash benefits and other benefits.

### **Electronic Funds Transfer**

This is a transfer of money from one bank account to another or to a local Child Support Enforcement agency by electronic means.

**Eligibility**

Eligibility is a determination as to whether an individual meets defined criteria which entitle him or her to assistance under a specific program. In most assistance programs, there are two types of eligibility - financial eligibility and categorical eligibility. An applicant must meet both sets of eligibility criteria before being granted assistance.

Categorical Eligibility is the determination as to whether an individual is a member of the class of individuals whose needs are to be served under a specific assistance program.

Financial Eligibility is the determination as to whether an individual may be considered needy under a specific assistance program.

**Emancipated Minor**

An emancipated minor is a person over 16 years of age who has completed his compulsory education, who is living separate and apart from his or her family and is not in receipt of or in need of foster care.

**Emergency Assistance for Adults (EAA)**

EAA is the public assistance program that provides financial assistance to meet emergency needs of adults who are eligible for SSI. This program does not include assistance for medical care. When the person is in receipt of SSI, s/he receives Medicaid based on the receipt of SSI. If the individual is not in receipt of SSI, s/he must make a separate application to receive Medicaid.

**Emergency Assistance to Families (EAF)**

EAF provides assistance for families with children to deal with crisis situations threatening the family and meet emergent needs resulting from a sudden occurrence or set of circumstances demanding immediate attention. This program does not include assistance for medical care. The applicant must make a separate application to receive Medicaid.

**Emergency Safety Net Assistance (ESNA)**

ESNA is a public assistance program that provides financial assistance to meet

emergency needs of adults without minor children. This program does not include assistance for medical care. The applicant must make a separate application to receive Medicaid.

**Emergency Shelter Grants Program (ESGP)**

The purpose of the ESGP is to help improve the quality and quantity of emergency shelters for the homeless, help meet the cost of operating such shelters, provide essential social services to the homeless and avoid an initial occurrence of homelessness through the provision of preventive services.

**Employment and Income Support Programs (EISP)**

EISP is OTDA's center responsible for the development, implementation and monitoring of policies and procedures for employment and advancement services, HEAP, PA, SNAP, SSI, and SSI State Supplement Program which is provided to families and individuals in order to help them attain self-sufficiency. This center is formerly known as the [Center for Employment and Economic Supports \(CEES\)](#).

**Employment Readiness Training**

This employment training consists of group classroom training in the basic skills necessary to obtain and retain employment such as grooming, interviewing techniques, resume preparation, etc., including formal sessions that are intended to provide recipients with the skills necessary to conduct a job search.

**Employment Related Training**

Employment related training refers to group workshops held to prepare participants on how to approach an independent job search.

**Employment Services**

Employment services are activities intended to help an individual obtain or retain a job. Such services include, but are not limited to, employment assessment, employment readiness training, job placement and development, work activity assignments, education, training, and case management.

**Encumbrance**

Encumbrance refers to an accounting control to record the amount of goods or services chargeable against the appropriations, that have been ordered, but not yet received.

**Enterprise Funds**

The term Enterprise Funds refers to a self-balancing set of accounts used to record the economic activities for governmental agencies which operate very much like private businesses.

**Escheat**

Reversion of property to the state in the absence of legal heirs or claimants.

**Essential Person**

An essential person is an individual who qualifies for FA because he/she is essential for the well being of case members. It is also a term used to indicate an SSI essential person.

**Expenditures - Accrued**

Expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term liabilities, which should be recognized when due.

- F -

**Fair Hearing**

Fair Hearing is the formal procedure, provided by the Office of Administrative Hearings, by which an applicant or recipient may dispute a determination made by a district, or a review by OTDA of a decision made by a district. Fair Hearing also refers to the procedure by which inter-jurisdictional disputes are resolved between districts. The decision rendered as a result of a fair hearing is binding on all parties involved unless over-ruled through the judicial process.

**Family Assistance (FA)**

FA provides cash assistance to eligible needy families that include a minor child living with a parent(s) or caretaker relative. It is operated under the federal TANF rules and is funded

with federal money. Under FA, eligible adults are limited to receiving benefits for a total of 60 months in their lifetime, including months of TANF-funded assistance granted in other states. Once this limit is reached, that adult and all members of his or her household are ineligible to receive any more FA benefits. FA recipients receive Medicaid under the categorical group Low Income Families (LIF). FA and LIF financial eligibility is generally equivalent. There is no time limit for Medicaid.

**Family Planning**

Family planning services enable individuals to plan their families in accordance with their wishes to limit family size, space their children, correct infertility or prevent or reduce the incidence of unwanted pregnancies by arranging for and providing social and educational services as well as medical services.

**Family Violence Option (FVO)**

The PRWORA option that allows states to address the safety needs of domestic violence (DV) victims and their children within NYS' TANF state plan.

**Federal Fiscal Year (FFY)**

The FFY is the annual time period used to track/report federal spending and collection of revenue for budget purposes. The federal fiscal year runs October 1 to September 30 each year.

**Federal Income Tax Refund Offset Program**

A program under the U.S. Department of Treasury and the Federal Office of Child Support Enforcement which makes available to NYS CSE Agencies a route for securing the tax refund of parents who have been certified as owing substantial amounts of child support.

**Federal Open-Ended Funding**

Unlimited federal funding available for a program or service. Such funds existed for the Aid to Dependent Children program.



**Federal Parent Locator Service (FPLS)**

FPLS is a service operated by the Federal Office of Child Support Enforcement to help the states locate parents to obtain child support payments. It is also used in cases of parental kidnapping related to custody and visitation determinations. FPLS obtains address and employer information from federal agencies.

**Federal Poverty Level for Title XX Under 200%**

The U.S. Department of Health and Human Services (HHS) annually issues Federal Poverty Level (FPL) Guidelines. These guidelines serve as one of the indicators for determining Flexible Funds for Family Services (FFFS) eligibility.

A client whose income is under 200% of the FPL is eligible for FFFS funding. FFFS funding may be provided for non Title XX eligible services such as Child Preventive Services, Child Protective Services, Adoption Services, Adult Protective Services, Day Care Services, and Domestic Violence Services.

FFFS funds may also be combined with regular Title XX funds (according to the FFFS plan). These additional Title XX funds are available for Title XX clients whose income is under 200% of the FPL. All Title XX Rules apply to these funds.

**Federally-Assisted Foster Care**

Federally-assisted foster care is a program, funded in part by the Federal Government, under which a child is raised in a household by someone other than his or her own parent. The federal funds are provided through Title IV-E of the Social Security Act.

**Federally Non-participating (FNP) Employment**

This program assists clients in becoming self-sufficient by providing employment-related activities and supportive services that are funded by state and/or local dollars.

**Federally Participating (FP)**

A federally participating program is a local share program or administrative expense that is reimbursed with a federal share.

**Fee**

A fee is a payment made by a recipient of services to defray in whole or in part the cost of the services.

**File Maintenance Advisory Report**

This Benefits Issuance Control System (BICS) report compares the incoming WMS payment lines to the information that exists on the BICS database. If there are any discrepancies between new information and existing information, or if the pay line appears to be duplicate, this report will be available for printing to list such discrepancies. This report should be retained for six months. Workers should investigate advisories and take appropriate action.

**Financial Management Plans**

These plans are instigated, when necessary, between district staff and clients, usually elderly or impaired adults, to provide assistance in managing clients' personal finances. It is important that the least restrictive method be used and, to the extent possible, the recipient should be involved in the process of deciding how to deal with the problem.

**Financial Participation**

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)**

FFFS was enacted in the 2005-06 State Fiscal Year (SFY) budget, provides funding for nearly all TANF programs administered by the districts. FFFS allows districts to allocate federal funds in light of locally identified service needs and to determine the manner and amounts of funding distributions which will best respond to those needs.

**Food Assistance Program (FAP)**

FAP no longer exists as of October 1, 2005.

**Food Stamp Program (FS)**

As of October 1, 2008, SNAP is the name for the federal Food Stamp Program. SNAP is a federally funded program with the purpose of reducing hunger and malnutrition by supplementing the food purchasing power of eligible low income individuals.

**Food Stamp Employment And Training Program (FSET)**

The FSET program provides work preparation and support services to SNAP work registrants and is integrated with work programs serving recipients of TANF and Safety Net Assistance. The program ensures that able-bodied SNAP recipients are involved in meaningful work-related activities that eventually lead to unsubsidized employment and a decrease in dependency upon assistance programs. As of October 1, 2008, Supplemental Nutrition Assistance Program Employment & Training (SNAP E&T) is the name for this program.

**Food Stamp Nutrition Education Program**

Effective FFY 2009 the program's name was changed to SNAP-Ed, but no longer exists as of October 1, 2014.

**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 NYS Office of Mental Health or OCFS to care for children and such person or family receives payment from the agency for the care of such children.

**Foster Care**

Foster care refers to the activities and functions provided for the care of a child away from his or her home, 24 hours per day in a foster family free home of a duly certified and approved foster family boarding home or a duly certified group home, agency boarding home, child care institution, health care facility or any combination thereof.

**Fund**

A fund is a fiscal and accounting entity with self-balancing accounts recording resources, liabilities and equity.

**- G -**

**Garnished Wages**

Income from work activity that has been attached through legal action to guarantee payment of a debt is referred to as garnished wages. The amount withheld usually represents a percentage of salary or wages.

**Garnishment**

Garnishment is the legal proceeding under which part of a person's wages and/or assets is withheld for payment of a debt.

**General Fund**

A general fund is the principal fund of the county. It includes all operations not required to be recorded in other funds.

**General Ledger**

The general ledger contains the control accounts for all assets, liabilities, owner's equity, revenue expenses, gains, and losses. The control accounts usually reflect summary information from subsidiary ledgers. Each subsidiary ledger has a related control account in the general ledger. However, each control account does not necessarily have a subsidiary ledger, especially if the transactions for a control account are not numerous.

**Genetic Testing**

Genetic testing refers to the analysis of inherited factors (usually by blood or tissue test) of mother, child, and all father, which can help to prove or disprove that a particular man fathered a particular child.

**General Information System (GIS) Messages**

These messages, in memo form, are issued by OTDA, OCFS and DOH to the districts and provide guidance or information on state and district issues.

**Grant Diversion**

Grant diversion is the use of funds that would otherwise be used to provide a public assistance grant to a household to pay an employer for hiring the public assistance recipient. Grant diversion is one method of funding a subsidized employment position.

**Gross Expenditures**

Gross expenditures consist of the total of federal, state and/or local spending for a program.

**Gross Income Test**

As a condition of PA eligibility, a household's total gross income, before application of any disregards or exclusions, cannot exceed 185% of the standard of need for a family of the same size.

**Gross Wages**

Gross wages equal the total earned income before applicable income exclusions and disregards have been subtracted.

**Group Home**

A group home is a family type home for the care and maintenance of not less than seven and not more than 12 children, who are at least five years of age, operated by an authorized agency, in quarters or premises owned, leased or otherwise under the control of such agency, except that such minimum age shall not be applicable to siblings placed in the same facility, nor to children whose mother is placed in the same facility.

**Guardian**

The term guardian refers to an individual other than a parent who is legally responsible for a child.

**Guardian Of The Mentally Disabled**

This guardian may be a court-approved parent, relative or interested person who is responsible for the personal and financial well-being of those functionally incapable of managing their person or property due to permanent mental impairment.

- H -

**Health Care Finance Administration (HCFA)**

Now known as the Centers for Medicare and Medicaid Services (CMS) effective July 1, 2001. See glossary entry for CMS.

**Health Related Facility**

A health related facility is an institution furnishing, on a regular basis, health related care and services to individuals who do not require the degree of care and treatment which a hospital or skilled nursing facility is designated to provide, but who, because of their mental or physical condition, require care and services (beyond the level of room and board) which can be made available to them through institutional facilities.

### **Heretofore/Hereafter Language**

This language is used in the Department of Family Assistance appropriation bill which generally reads “for payment of aid heretofore accrued or hereafter to accrue to municipalities” and indicates that the appropriation may be used for prior year, current year, or future year (provided a re-appropriation keeps the appropriation alive) expenditures for that program.

### **Home Day Care**

Home Day Care is care which is provided to a child(ren) in his/her own home.

### **Home Energy Assistance (HEA) Detail Report**

The HEA detail report lists those cases which have received benefits under New York Home Energy Assistance grants computed in the ABEL budget.

### **Home Energy Assistance Program (HEAP)**

HEAP is a DTA federally funded program that provides emergency and non-emergency energy assistance.

### **HEAP Advisory Report**

The HEAP advisory report is a list of cases for which eligibility for additional reimbursement under HEAP cannot be determined.

### **Home Energy Summary Report**

The Home Energy summary report identifies the amount of monies for the cases which are eligible for additional reimbursement for Home Energy Assistance.

### **Home Energy Vendor**

A home energy vendor is an individual or entity selling electricity, natural gas, oil, wood, coal, propane, kerosene or any other fuel used for residential heating.

### **Home Health Aides**

Home health aides are individuals who have successfully completed an approved basic training program, and who provide personal care under the supervision of a registered professional nurse from a certified home

health agency, and/or when the aide carries out procedures as an extension of physical, speech or occupational therapy, under the direction of the appropriate agency professional therapist.

### **Home Management Services**

Home management services are formal or informal instruction and training in management of household budgets, maintenance and care of the home, preparation of food, nutrition, consumer education, child rearing and health maintenance.

### **Home Relief (HR)**

Home Relief was the state and locally funded cash assistance program that existed before the Welfare Reform Act was implemented. It provided benefits to eligible needy single and childless couples. This program was replaced by the Safety Net Assistance program.

### **Homeless Housing and Assistance Program (HHAP)**

The HHAP, administered by the Bureau of Housing Services (BHS), provides capital grants and loans to not-for-profit corporations, charitable and religious organizations, municipalities and public corporations to acquire, construct or rehabilitate housing for persons who are undomiciled and are unable to secure adequate housing without special assistance.

### **Homelessness Intervention Program (HIP)**

Now known as the [Solution to End Homelessness Program \(STEHP\)](#).

### **Homeless Person(s)**

A person(s) who is undomiciled or who is residing in some type of temporary accommodation such as a hotel or shelter is considered homeless.

### **Hospital Financial Relief Legislation**

The hospital financial relief legislation established three “pools” from which hospitals can request, and if qualified, receive additional funds as a method of maintaining acceptable

levels of inpatient care in NYS. Also, general hospitals are required to provide excess medical malpractice insurance for those doctors and dentists who have designated that hospital as their primary affiliate.

**Household Count**

See [PA Household](#) for definition.

**Human Services Overburden Law**

This law helps to alleviate the fiscal overburden caused by the inordinate growth in the cost of providing medical assistance to certain persons within the state.

- | -

**Immigrant**

An immigrant is an alien who has been admitted for permanent residence.

**Incentive Payment**

An incentive payment is an amount paid to the reporting county for the successful enforcement and collection of the child support payment of both FA and non-FA recipients.

**Incidentals**

Incidentals include items such as transportation, recreation, and cultural activities.

**Independent Living Program (ILP)**

This program provides enhanced services and supportive services to teenagers in Foster Care with a goal of Independent Living.

**Indirect Expenses**

Costs not directly identifiable with a program area are considered indirect expenses.

**Indirect Payment Check Register**

An indirect payment check register is a permanent accounting record for the district of the checks issued to vendors for that BICS run.

**Indirect Payment Lines**

These lines are amounts authorized to be paid to vendors on Screens 6 and 9 of the WMS non-services system and by Sections 6 and 9 of the WMS Non-Services Authorization (LDSS-3209). These payment lines generate vouchers and eventually indirect checks. Indirect services payment are authorized in the Purchase of Services section of the Services Authorization.

**Indirect Payment Processing Subsystem**

The BICS indirect payment processing subsystem interprets pay line information and generates non-services vouchers, payments and associated rolls and reports for indirect payments.

**Indirect Or Vouchered Payment**

This is a payment which is made payable to someone other than the recipient for services provided on behalf of the recipient. The payment is usually made to the vendor through the voucher system.

**Intake/Case Maintenance - Random Moment Study (I/CM-RMS)**

RMS works to determine proper allocation of administrative costs within the I/CM function in three ways:

- Measuring percentage of worker time to be allocated between federally funded and non-federally funded programs.
- Measuring percentage of activities to be shared among mutually benefiting programs.
- Measuring amount of activity (previously considered as administrative) which can now be considered exempt from administrative cost caps and/or counted as program cost.

**Inter-District Jurisdictional Disputes**

An inter-district jurisdictional dispute is a dispute occurring between districts over financial responsibility for an assistance case.

**- J -****Jurisdiction**

Legal authority which a court has over particular persons, certain types of cases, and in a defined geographical area.

**Juvenile Delinquent/Persons in Need of Supervision (JD/PINS)**

JD/PINS is the term which combines juvenile delinquents and persons in need of supervision. A juvenile delinquent is a child between the ages of 7 and 16 who has committed an act that would be a crime if the act were committed by an adult. A person in need of supervision is defined as a person under the age of 16 who fails to attend school, behaves in a way that is out of control, often disobeys parents, guardians, or other authorities, is in possession of marijuana, and/or runs away or stays out late. A child is not labeled PINS until attempts to resolve the problems have been made and have failed.

**- L -****Legal Father**

A legal father is the man who is recognized by law as the male parent.

**Legal Guardian and Ward**

These terms are used only if a blood relationship [including a blood relationship to the child's adoptive parent(s)] does not exist between the individuals.

**Legally Responsible Relative**

A legally responsible relative is one who, by law, is responsible for the support and care of another person. Under the Medicaid program in NYS, 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 NYS, this spending mandate is met through a combination of state and locally funded expenditures.

TANF MOE - the requirement is that spending must equal at least 80% of their base year expenditures (FFY 93-94). If the state achieves the required Work Participation Rates the requirement is that spending must at least equal 75% of base year spending.

MOE levels for NYS:

75% = \$1.718 Billion

80% = \$1.830 Billion

Child Care MOE - to access NYS Child Care Block Grant (NYSCCBG) subsidy funds, districts must maintain local spending for child care services at a level established by the state in accordance with state statute. MOE is calculated by totaling the district share of expenditures in federal fiscal year 1995 for child care services claimed under the following categories: NYS Low Income Day Care program and administrative costs; Transitional

Child Care; At Risk Low Income Child Care, Child Care and Development Block Grant; Emergency Assistance to Families; and JOBS-related child care and employment-related child care. In addition, the MOE for districts participating in the Child Assistance Program (CAP) were adjusted to reflect the district share for federal fiscal year 1997 of CAP child care expenditures included in their NYSCCBG allocation.

**Management And Administrative Reporting Subsystem (MARS)**

This Department of Health subsystem of the Medicaid Management Information System (MMIS) provides management with timely and meaningful Medicaid information reflecting the key areas of program activity.

**Manual Check Control Report**

This three page report lists the manual checks that are 1) pre-registered but not yet authorized in WMS and 2) registered but not yet on the manual check roll.

**Manual Check Direct Payment Roll**

This report lists all manually-issued checks that are both preregistered and have a valid authorization. Also, it must be run to update the BICS database with check and claiming data for manual issuances. For any payment that was prepared off-line, a separate roll should be prepared and kept with the BICS produced Manual Check Direct Payment Roll.

**Manual Check Issuance In LDF and BICS Districts**

Manual checks are prepared by accounting from a handwritten or typed and signed authorization submitted to them. As an alternative, an on-line authorization printed after the information has been entered into WMS, but before it is processed through LDF edits may suffice as the basis for preparing a manual check.

**Manual Check/Issued Summary**

This summary is a two page report. Page one contains a listing of all the manual checks issued. Page two is a summary sheet that

breaks down the manual checks into the different categories, total checks for each category and the total dollar amount for each of the categories.

### **Mass Reauthorization**

Mass reauthorization is an automated function of ABEL which is activated when a common factor of the eligibility process impacts the eligibility or benefit level of cases in several districts.

### **Medicaid**

Medicaid is a program to assist low income persons in attaining and paying for medical care. Districts, under the oversight of the Department of Health, Office of Medicaid Management, administer the program.

### **Medicaid Management Information System (MMIS)**

MMIS is a computerized system designed to process Medicaid payments to Medicaid providers at the state level. This system has been designed to verify the eligibility of the recipient of the medical services against the eligibility database before payment is issued. This system has also been designed to perform edits which exclude duplicate payments. This system entails edits which screen out billings for conflicting services or which are in excess of allowable rates or fees.

### **Medical Support**

Any medical, dental, optical, prescription drug, health care services, or other health care benefits made available to a child through a legally responsible relative.

### **Medically Needy**

An individual who is not eligible for, or in receipt of SSI or LIF, but who has insufficient income and/or resources to meet the cost of his/her necessary medical and remedial care and services as determined by state standards is described as medically needy. Such applicants/recipients must meet the categorical requirements for SSI or ADC.

### **Mental Hygiene Releasee**

Mental Hygiene Releasee refers to an eligible person who has been a patient in a NYS 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 NYS resident who is eligible for federally approved categories of medical assistance is to be considered a member of the population of mentally disabled for whom the state will reimburse districts percent of the otherwise local share of Medicaid expenses as covered by Section 54-i of the NYS 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 NYS Office of Mental Health or in an Intermediate Care Facility for the developmentally disabled certified by the NYS Office for People With Developmental Disabilities (OPWDD).
2. Any individual who has been discharged from a NYS Office of Mental Health psychiatric center or a NYS OPWDD developmental center from April 1, 1971 to December 31, 1982 and has 90 or more cumulative days of inpatient treatment.
3. Any individual who is a chronic client in community based facility as certified by the NYS Office of Mental Health or the OPWDD. This category includes individuals who have at least 45 visits in any calendar quarter during 1983 in day or continuing treatment programs (including Subchapter A), or who have received services in certified community residences, or who are residents of schools certified by OPWDD, or who are inpatients of Flower Hospital.



**Microfiche**

Microfiche is a high density file storage and retrieval system. Note: microfiche is no longer used in any capacity in the data migration process.

**Modified Accrual Basis Of Accounting**

The modified accrual basis of accounting requires:

- Revenues - to be recognized in the accounting period in which they become available and measurable.
- Expenditures - to be recognized in the accounting period in which the fund liability is incurred, if measurable, except unmatured interest on general long-term liabilities which should be recognized when due.

**Monthly Payment Statistics Report**

Produced with each Composite Summary, this report includes statistical information derived from all payments or case information.

**MR-0-01 - Medical Assistance Financial Status**

This report contains gross dollar amounts of current Medicaid payments for the most recent month, the month prior to the report, the corresponding month of the previous year and fiscal year to date payments.

**MR-0-01A - Medical Assistance Financial (Program) Status**

The MR-0-01A provides greater detail for the list of services provided in the MR-0-01.

**MR-0-13 - Rate of Adjustments Summary**

This is a summary of adjustments made due to retroactive increases and decreases in rates as determined by the NYS Department of Health, including total federal, state and local shares for the increases or decreases.

**MR-0-14 - Rate Adjustments Reports**

This report details the retroactive rate adjustments made based on information provided by NYS Health Department for a specific provider.

**MR-0-30 - Analysis of Assistance Payments**

The MR-0-30 presents total expenditures by type of service and FP/FNP/Non-reimbursable shares for local charges, state charges, and federal charges.

**MR-0-36 - MA Statistical Report**

This report provides, on a monthly basis, numbers of beneficiaries (unduplicated count), service units and expenditures by specific aid and service categories (data essential to the preparation of mandated federal reports, MA administrative expenditures reimbursement claims and state required statistical reports).

**MR-0-39 - Analysis of Medicaid Payments By Month Of Service**

The MR-0-39 supplies a breakdown by service type, or expenditures for the current month plus 26 previous calendar months, the number of claim lines processed per month, total expenditures and lag number of months between month of payment and month of service.

**MR-0-50 - Medical Assistance Program Statistics**

This report presents, by service listing, the count of beneficiaries receiving services and the number of service units actually rendered for different time periods.

**MR-0-51 - Breakdown of MA Services By Month Of Service**

The MR-0-51 contains unduplicated beneficiaries and unit of service by month of service.

**MR-0-54 - Total Analysis of Assistance Payments**

This report provides a detailed analysis of total MMIS Medical Assistance expenditures broken down by FP/FNP/Non-reimbursable categories.

**MR-0-72 - Medical Systems Expenditures by Source of Funds – Current Payments**

The MR-0-72 provides a non-retro medical systems expenditure report by source of funds.

**MR-0-73 - Medical Systems Expenditures by Source of Funds - Retro Payments**

The MR-0-73 provides a retro medical systems expenditure report by source of funds.

**MRPQ01 (MMIS Shares Report)**

The Quarterly Computation of Federal, State and County Share for the Mentally Disabled report is a breakdown of expenditures for all Long Term Care services into federal, state and local shares.

**MRPQ02 (MMIS Shares Report)**

The Quarterly Computation of Federal, State and County Share, Recipient Specific Overburden Aid Report lists the client by recipient ID#. The report breaks down the total payments to the recipient for that quarter into its federal, state and local shares.

**Monthly Summary of Recovery Collections (LDSS-949)**

This summary serves as a refund roll for those recoveries being reported as refunds.

- N -

**New York City Fiscal Year**

The NYC Fiscal Year refers to the annual time period used to track/report NYC spending and collection of revenue. The NYC 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, NYS combined six distinct funding programs for the subsidy of child care costs for low income families into a seamless funding source known as NYSCCBG.

NYSCCBG is comprised of federal funds appropriated under the Title IV-A of the Federal Social Security Act; any additional funds NYS opts to transfer from the federal TANF Block Grant; and any state funds appropriated for child care subsidies and for activities to increase the availability and quality of child care programs.

**New York State Nutrition Improvement Project (NYSNIP)**

NYSNIP is a priority initiative implemented to increase SNAP participation in NYS' SSI live alone population. The SSI live alone population is a categorically eligible population of the SNAP.

**New York State Refugee Resettlement Assistance Program (NYSRRAP)**

The purpose of NYSRRAP is to provide enhanced services to assist clients to obtain self-sufficiency and to reduce dependency on public assistance. Services may include, but are not limited to, case management, English as a Second Language, job training and job placement, post-employment services needed to assure job retention, and other services necessary to assist clients to establish and maintain permanent residence in NYS. NYSRRAP services are intended to supplement mainstream refugee services to fill in the gaps not covered by other programs and to extend services beyond the time limits (five years in the United States) imposed on other programs.

**New York State Supportive Housing Program (NYSSHP)**

Provides supportive services to eligible residents of supported housing in order to assist them in achieving as self-sufficient a life as possible. This program consolidates the Single Room Occupancy Support Services Program (SRO) and the Supported Housing for Families and Young Adults (SHFYA) into one unified program.

**Non-Assistance**

Non-assistance for federal purposes are benefits that are short-term and not recurring,

designated to meet a specific crisis of episode of need, not meeting recurrent or ongoing needs, and not extending beyond four months. In addition, non-assistance includes work subsidies and supportive services (transportation, child care) to employed recipients. Non-assistance paid to a recipient of TANF-funded assistance does not count toward the TANF 60-month time limit. Non-assistance does not count toward the support offset. Payments made through EAF are not considered assistance.

**Noncustodial Parent (NCP)**

An NCP is one who does not live with or have physical custody of the child, but is legally responsible for providing financial and medical support.

**Non-immigrant**

A non-immigrant is an alien admitted temporarily for specific purposes and specific periods of time.

**Non-Personal Work Expense**

A non-personal work expense is an expense which is incurred in connection with a particular job, such as union dues, cost of tools, materials, uniforms, and/or equipment not supplied by employer, and/or fees for licenses or permits required by law.

**Non-Service Authorization (LDSS-3209/for New York City LDSS-3517)**

A Non-service authorization is used to authorize recurring assistance (cash grants, vouchers, SNAP, or medical assistance), emergency assistance, interim or "once only" assistance, changes of grants, suspension of assistance, discontinuance of assistance, transmission of changes in identification information such as name, address and family composition and transmission of changing eligibility information such as date of death and limitations on assistance.

**Non-Services Direct Check Cancellation Abstract**

This abstract identifies the Appropriation Account to be credited by the County Fiscal

Officer when checks payable to cases are cancelled.

**Non-Services Direct Check Cancellation Roll**

This cancellation roll identifies checks that were cancelled within the selection dates specified through BICS Production Request #41.

**Non-Services Direct Payment (Check/Benefit)**

A non-services direct payment for authorized public assistance and care is paid directly to the applicant/recipient, the grantee in Family Assistance (FA), or an adult member of the household in Safety Net Assistance (SNA). There are no restrictions imposed by the district upon the recipient regarding the use of these payments.

**Non-Services Indirect Check Cancellation Abstract**

This abstract identifies the Appropriation Account to be credited by the County Fiscal Officer when checks to non-services vendors are cancelled.

**Non-Services Indirect Check Cancellation Roll**

This cancellation roll identifies indirect checks that were cancelled within the selection dates specified through BICS Production Request #41.

**Non-Services Indirect Payment Abstract**

The non-services indirect payment abstract identifies the monies spent in each appropriation account for the check run for payments to vendors.

**Non-Services Indirect Payment Category Summary**

This report identifies the total expenditures within each BICS category during the check run of payments to vendors.

**Non-Services Indirect Payment Roll**

The non-services indirect payment roll is a permanent record of the indirect payments made to vendors for the related cases for which services were provided.

**Non-Tax Levy Funds**

Non-tax levy funds are funds provided by or donated by someone other than the district or the recipient of services or from some source other than the tax levy made by the county for the support of family and children’s services.

**Non-Title IV-E**

Non-Title IV-E children are those children who do not meet the eligibility requirements of Title IV-E, but who receive the same types of services.

**Non-Voluntary Placement**

A non-voluntary placement is when the child is being placed under a court order when the placement into foster care is deemed in the child’s best interest.

**Notice of Claim Settlement (OTDA-591)**

The LDSS-591 is a computer generated form issued on a monthly basis to report settlement amounts for the RF-2 and RF-2A claim packages.

**Notice Of Claim Settlement Federal Share**

This notice of claim settlement is a computer generated form (LDSS-907) used to settle the federal share of claim packages other than the RF-2 and RF-2A.

**Notice Of Claim Settlement State Share**

The notice of claim settlement state share is a computer generated form (LDSS-901) used to settle the state share of claim packages other than the RF-2 and RF-2A.

- O -

**Object of Expenditure**

The digit to the right of the decimal point on an account number (such as in A6010.0) indicates the type of expense (such as salaries, contracts, etc).

**Obligation (or Support Obligation)**

An obligation is the amount of money to be paid as support by the legally responsible parent and the manner by which it is paid.

**Office of Children and Family Services (OCFS)**

OCFS is the office within DFA responsible for services to children and families. OCFS is committed to promoting the well-being and safety of children, families and communities.

**Office of Child Support Enforcement (OCSE)**

Now known as the [Child Support Services \(CSS\)](#).

**Office of Budget, Finance and Data Management**

Now known as the [Division of Budget, Finance and Data Management \(DBFDM\)](#).

**Office of Medicaid Management (OMM)**

OMM is an office within the NYS Department of Health which oversees the administration of the Medicaid program, including health coverage for families, children, single adults and childless couples, and persons who are a, blind or disabled, in both community-based and long-term care.

**Office of Refugee and Immigrant Services**

Now known as the [Bureau of Refugee and Immigrant Assistance \(BRIA\)](#).

**Office of Temporary and Disability Assistance (OTDA)**

OTDA is the agency under DFA which administers public assistance programs (such as FA, SNA, SNAP and HEAP), child support, transitional programs (for example: Drug/Alcohol screening & assessment, and Domestic Violence screening & assessment), Bureau of Refugee and Immigrant Assistance, and disability determinations.

**On-the-job Training**

On-the-job training is occupational training provided in an actual work setting through a contract with an employer. The trainee/employee learns by doing and receives a wage while the employer is reimbursed for training expenses. Employers eligible for on-the-job training may be in the private sector, or non-profit agencies, institutions or corporations.

**Order For Supplies/Services (Voucher)  
(LDSS-3546)**

This voucher is a state supplied pre-numbered four-part carbon form for ordering or reordering supplies or services delivered to a public assistance recipient.

**- P -****PA Household**

PA Household is the number used in the PA budgeting process to determine the total needs of a household. PA Household is also known as TA Household.

**Parent**

A parent is defined as a natural or adoptive mother or father of a child, but not stepparent.

**Parent Locator Service**

The parent locator service is a computerized information service which the child support enforcement program uses to locate non-custodial parents through state and federal records for the purpose of establishing paternity and establishing and enforcing child support.

**Pass-Through Payment**

Pass-through payment is the term given to the maximum amount of up to the first \$ or \$200, depending on the public assistance household composition, of (court ordered or voluntary) child support collected each month which must be disbursed to FA clients and SNA recipients. (Formerly referred to as Disregard Payment).

**Paternity**

Establishment of paternity is the legal determination of fatherhood.

**Payment Abstract**

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

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

**Payment Category Control Report**

This report is a summary by claiming category of the payments and adjustments processed during the claiming month. The report provides a one page summary of the total expenditures and cancellations within the claim period. The report serves as a cover sheet to the Composite Rolls and must be retained for six years.

**Payment Category Summary**

This report identifies the amount of money spent in each BICS generated category during a check run. It identifies by category the direct, indirect and correction amounts within each category. When the Daily Rolls do not balance to the composite summary it is usually an adjustment/correction that has caused the problem. The Payment Category Summary identifies all corrections made during the month and can be used to track the corrections to the Composite Summary. This report should be retained for six years.

**Payment Check Register**

This is considered the Cash Disbursement Journal related to a particular check run. One copy should be sent to the Fiscal Officer along with the checks. The Fiscal Officer should use the register to compare the actual checks received and the total dollar amounts to what should have been received. Any discrepancies should be brought to the attention of the accounting office. The register should be retained for six years.

**Payment Control Advisory Report**

The Payment Control Advisory report lists cases which were processed during check production which had enough information on the authorization for check production but may lack other data that was necessary for the payment to be processed as expected. For

example, a payment line was written indicating the payee to be the associated name in the case but that field is blank on the authorization. BICS then defaults to the case name (secondary data) as payee to process the payment. When this happens a warning appears on the advisory report with the corresponding case information beneath the advisory statement. Once accounting has researched the advisory, and taken appropriate action, the report does not need to be retained.

### Payment Month

Payment month is the calendar month for which the district pays assistance based upon actual income and/or circumstance in the Budget Month.

### Payment Roll

This lists all cases which received benefits during the check run. The payment roll is important to the accounting unit in that it is the middle document in the audit trail from the authorization to the composites. The payment rolls are compared daily to the payment abstracts. At the end of the month, the abstracts are compared to the composites. The following is one example as to how the payment rolls could be used by accounting. A copy of the recurring check roll from the previous recurring check run is kept and any changes to the recurring amounts authorized are added to, deleted from, or modified on this run. The updated roll is then totaled. It is then compared to the total of the current recurring check pre-roll. These totals should equal each other. If there are any discrepancies it would be noticed before the actual checks were printed and appropriate action is taken to resolve the discrepancy. The Payment Rolls should be retained for six years.

### Payment Summary by Case Type

This report identifies all the payments in the check run by case type. The totals are by WMS case type, not claiming category. Since BICS uses special logic to distinguish between claiming category and case type, they may be different. Therefore, the totals will not coincide

with the totals produced on the Issuance Rolls or Composite Summaries.

### Per Diem

Per Diem refers to any rate (such as wages, benefits, or services) which is paid by the day.

### Personal Property

Generally, any item of value owned, other than real property or insurance, is considered personal property. Most commonly these are securities such as stocks and bonds, bank accounts, mortgages and promissory notes. Other forms of personal property are known as Goods and Effects. They include such things as automobiles, boats, equipment and tools, farm implements, and snowmobiles.

### Personal Responsibility And Work Opportunity Reconciliation Act (PRWORA)

PRWORA is the federal legislation that replaced the AFDC program with the federal TANF program funded through the TANF Block Grant.

### Personal Work Expenses

Personal work expenses include expenses such as federal, state and local taxes, withholding taxes such as social security, group insurance, meals and transportation, and child care.

### Policy

A policy is a set of rules and regulations under which a program of public assistance is administered.

### Poverty Level

This is the Federal Health and Human Services economic guidelines that are published yearly to determine households that are in poverty.

### Poverty Level Guidelines

The poverty level guidelines are a simplified version of the Federal Government's statistical poverty threshold used by the Bureau of the Census to prepare its statistical estimates of the number of persons and families in poverty. The poverty guidelines are used for

administrative purposes such as in determining whether a person or family is financially eligible for assistance under a particular federal program. The poverty level guideline is calculated annually and released between February and March.

**Power Of Attorney**

A legal instrument authorizing one to act as the attorney or agent of the grantor is called Power of Attorney.

**Prenatal Care Assistance Program (PCAP)**

A program providing comprehensive prenatal care to low income pregnant women. PCAP is funded through Medicaid.

**Preschool Supportive Health Services Program (PSHSP)**

This program, developed jointly by the NYS Department of Education and the NYS Department of Health, assists school districts and counties in obtaining federal Medicaid reimbursement for certain diagnostic and health supportive services provided to preschool students (ages 3-4 years) with, or suspected of, having disabilities.

**Presumptive Eligibility**

Presumptive eligibility provides that an individual, upon application for Medical Assistance, may be presumed eligible for a period of sixty days from the date of transfer from a general hospital, to a certified home health agency or long term home health care program, based on certain criteria.

**Private Proprietary Home for Adults**

An adult care facility which is operated for compensation and profit, established for the purpose of providing long term residential care, room, board, housekeeping, personal care, and supervision to five or more adults unrelated to the operator.

**Process Month**

This is the calendar month between the "Budget Month" and "Payment Month" during which the district shall determine the amount of grant to be issued in the "Payment Month"

based on the actual income and/or circumstances which existed in the "Budget Month".

**Protective Payment**

A protective payment is a check or warrant payable to an individual other than the recipient and other than the eligible relative in the case of FA when such payment is determined to be in the best interest of the recipient.

**Public Assistance (PA)**

PA is the "cash" assistance component of welfare. In NYS, temporary assistance includes Family Assistance, Safety Net Assistance, Emergency Assistance for Families, Emergency Safety Net Assistance and Emergency Assistance for Adults. PA is often referred to as "temporary assistance".

**PA Employment Program Under TANF**

This program's goal is to encourage, assist and require applicants for, and recipients of, Family Assistance to fulfill their responsibilities to support their children by preparing for, accepting, and retaining employment (also known as Temporary Assistance Employment Program Under TANF).

**Public Home**

A public home is defined as an adult care facility or a residential health care facility operated by a district to provide personal care and supervision to persons above the age of sixteen who are not in need of medical or nursing care.

**Public Institution**

A public institution is an institution that is the responsibility of a governmental unit or over which a governmental unit exercises administrative control.

**Public Work Program (PWP)**

PWP is a mandatory work experience for SNA recipients provided by municipalities, public agencies and non-profit institutions through agreements or contracts with the district or its designated project operator.

**Pure Rate**

Pure rate is the amount paid directly to a medical provider.

**Putative Father**

A putative father refers to a male against whom an allegation of paternity of a child born or to be born out of wedlock has been made, but for whom paternity has not been acknowledge or adjudicated.

- Q -

**Qualified Alien**

A qualified alien is a person who:

- has been lawfully admitted for permanent residence under the Immigration and Nationality Act (INA);
- has been granted asylum under Section 208 of the INA;
- has been admitted to the United States as a refugee under Section 207 of the INA (including Amerasian immigrants admitted under the provisions of Public Law -202);
- has been paroled into the United States under Section 212(d)(5) of the INA for a period of at least one year;
- has had deportation withheld under section 243(h) or 241 (b)(3) of the INA;
- is a Cuban and Haitian entrant (as defined in Section 501(e) of the Refugee Education Assistance Act of 1980);
- has been granted conditional entry pursuant to section 203(a)(7) of the INA; or
- has been determined by the district to be in need of Medicaid as a result of being battered or subject to extreme cruelty in the United States by a spouse or a parent, or by a member of the spouse or parent’s family residing in the same household as the alien.

**Quarterly Expenditure Report (QER)**

This report is an external report the state prepares for submission to the Federal Government to obtain federal funding.

- R -

**Raise the Age (RTA)**

Part WWW of Chapter 59 of NYS Laws of 2017 increased the age of criminal responsibility for non-violent crimes to 17 years of age effective October 1, 2018, and to 18 years of age effective October 1, 2019. Districts are deemed eligible in accordance with NYS Finance Law §54-m.

For the purpose of claiming, an RTA eligible youth means, effective October 1, 2018, a 16-year-old who commits an act that results in the youth being at risk of becoming or results in the youth being an alleged or adjudicated delinquent, and effective October 1, 2019, a 16 or 17-year-old who commits such an act, and the youth is receiving services solely as a result of committing such an act. For additional information see 18-OCFS-LCM-20.

**Random Moment Study (RMS)**

See [Intake/Case Maintenance - Random Moment Study \(I/CM-RMS\)](#) or [Services Random Moment Survey \(SRMS\)](#).

**Recertification**

Recertification is the process by which continuing eligibility for public assistance is established by investigation and documentation at specified intervals and which shall include reevaluation and reconsideration of all variable factors of need and other factors of eligibility and a decision made to continue, modify or discontinue the grant.

**Recertification Guide**

This guide is used to obtain information to be used to recalculate the Automated Budgeting and Eligibility Logic (ABEL) budget to continue or re-establish eligibility.

**Recipient**

A recipient is a person who has submitted an application for public assistance and who has been determined by the district to be eligible for a specific program. The term also includes those eligible individuals on whose behalf a



public assistance application was submitted by another person.

**Recoupment**

The method of recovering overpayments made to public assistance households by reducing the amount of their ongoing assistance grant is referred to as recoupment.

**Recoveries**

Recoveries are the monies collected by a district in repayment of public assistance and care granted and of expenses incurred in the protection and/or liquidation of an asset.

**Refugee**

A Refugee is any person who is outside his or her country of nationality or habitual residence, and is unable or willing to return to or seek protection of that country due to a well-founded fear or persecution based on race, religion, nationality, membership in a particular social group, or political opinion.

**Refugee Cash Assistance (RCA)**

RCA, which is administered by BRIA (Bureau of Refugee and Immigrant Assistance) in OTDA, is targeted to newly arriving refugees during their first twelve 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 twelve months after entry into the United States. These refugees are not related to a federal Medicaid category, but they otherwise meet the financial eligibility standards of the state's medically needy program.

**Refund**

Refunds of assistance and care expenditures are defined as monies repaid to the district to cancel or reduce specific items of assistance appearing on a previous or current payment roll. These refunds are recorded as revenues

by crediting them to the appropriate repayment accounts.

**Reimbursement Claim For Special Projects (LDSS-3922)**

The LDSS-3922 report permits the claiming of both program and administrative costs for special projects funded by OTDA and other state agencies. Beginning with October 2011 claims, this form was replaced with the RF-17 claim package.

**Reimbursement Form (RF)**

An RF is a document the districts use to claim expenditures for reimbursement.

**Removal**

A removal is a payment made for removal of individuals to another state or foreign country.

**Rent Supplement Program**

A rent supplement is a payment made to a landlord to correct housing code violations so suitable housing for individuals on public assistance is secured.

**Repatriate**

Repatriate means to restore or return a person to their country of origin, allegiance or citizenship.

**Repayment**

A repayment is money repaid to the district or collected by the district that is related to a specific client or case.

**Representative Payee**

The term representative payee refers to an individual approved by the Social Security Administration (SSA) to receive benefits on behalf of a person when there is positive legal, medical or other acceptable evidence which shows that the beneficiary is unable to manage their assets or protect their interests because of physical or mental impairment.

**Resources**

Resources include assets, income (in cash or in-kind), or other property which may be used to reduce or eliminate an

applicant's/recipient's need for public assistance.

### **Respite Care**

Respite care is substitute foster care services provided to a child during the period a foster parent is absent.

### **Restricted Payment**

A restricted payment is one made on behalf of a client to a vendor for assistance or services provided.

### **Revenue**

The total income produced by a given source is referred to as revenue.

### **Revolving Fund**

In some districts it is not possible for the fiscal officer to respond as quickly as might be desired with funds from trust accounts. With the consent of the county's legislative body, a revolving fund may be established from the trust account which would give the district Commissioner, or his/her designee, the authority to write checks to clients. The initial amount would be transferred from the general fund. At the end of each month, the revolving fund is replenished from the individual trust accounts involved for that month. Some districts might want to use the revolving fund only for emergencies, while others might want to use it for all transactions. The volume of transactions would dictate the size of the fund.

- S -

### **Safety Net Assistance (SNA)**

SNA is a state and locally funded program that provides cash assistance to eligible individuals, couples and families that are not eligible for family assistance. Generally, SNA can be provided for a maximum of two years in a lifetime. After that, if eligibility continues, SNA will be provided in non-cash form, such as two-party check or a voucher. In addition, non-cash SNA is provided for families of persons who are unable to work due to the abuse of drugs or alcohol or for refusing

drug/alcohol screening, assessment or treatment.

The Medicaid eligibility category which most closely resembles SNA is Singles and Childless Couples (S/CC). It is for individuals ages 21 through 65 who are not certified blind or certified disabled and do not have a minor dependent child living with them.

### **Safety Net Assistance Program**

This program is state funding to selected districts for services and expenses related to programs serving Safety Net recipients unable to obtain or retain employment due to mental and/or physical disabilities.

### **Satisfactory Transmission Report**

This report can be used for tracking Welfare Management System authorizations and payments.

### **Schedule A - "Expenditures For Family Assistance (LDSS-187)"**

The Schedule A summarizes, on a monthly basis, expenditures made during the month for recipients of Family Assistance.

### **Schedule A-1 - "Title IV-D Summary Of Collections And Distributions (LDSS-2517)"**

The Schedule A-1 summarizes child support collections and distributions of those collections made during the month.

### **Schedule B - "Claiming For Adult Care, EAA, And Guide/Service Dogs (LDSS-4744)"**

The Schedule B summarizes the expenditures made during the month for Adult Care.

### **Schedule C (SNA) - "Expenditures For Safety Net Assistance (LDSS-1040)"**

The Schedule C is prepared to calculate state reimbursement of expenditures for assistance and care furnished to eligible recipients of SNA.

**Schedule D - "DSS Administrative Expenses Allocation And Distribution By Function And Program (LDSS-2347)"**

The Schedule D is used to report, on a monthly basis, all salary costs and staff counts for each of the functions shown, fringe benefits (as a calculated percentage of total salaries - adjusted to actual after year end), non-salary costs from the LDSS-923, overhead and county-wide central services costs.

**Schedule D-1 - "Claiming Of Intake/Case Maintenance (I/CM) Expenditures (LDSS-2347-A)"**

The Schedule D-1 provides the basis for determining federal, state and local shares of Eligibility/Income Maintenance expenditures.

**Schedule D-2 "Allocation For Claiming General Services Administration Expenditures (LDSS-2347-B)"**

The Schedule D-2 distributes total General Services Administration Expenditures to appropriate categories such as Title XX, Title IV-E, etc.

**Schedule D-3 "Allocation And Claiming Of Administrative Costs For Employment Programs (LDSS-2347-B1)"**

The Schedule D-3 provides for reporting and allocating salary and fringe benefits, non-salary costs, and overhead costs among the employment program for TANF applicants and recipients, the SNAP E&T and the non-federal employment program.

**Schedule D-4 - "Calculation of Medical Assistance Eligibility Determination/Authorization/Payments Cost Shares (LDSS-2347-B2)"**

The Schedule D-4 is utilized for the distribution and claiming of federal and state reimbursement for the eligibility and authorization costs related to the Medical Assistance Program and it may also contain costs of processing medical assistance payments.

**Schedule D-5 - "Calculation Of Medical Assistance Policy Planning/Administration Cost Shares (LDSS-2347-B3)"**

The Schedule D-5 is utilized for the distribution and claiming of costs for skilled professional staff involved with Policy and Planning for the Medical Assistance Program.

**Schedule D-6 - "Reimbursement Claim For Training (LDSS-2347-C)"**

The Schedule D-6 allocates Training Expenditures including central services cost, to the appropriate functions and programs within those functions.

**Schedule D-7 - "Distribution Of SNAP Expenditures to Activities (LDSS-2347-E)"**

The Schedule D-7 calculates the USDA, state and local shares of SNAP administration costs.

**Schedule D-8 - "Allocation For Claiming Of Title IV-D Child Support Activities And Support Collection Unit Expenditures (LDSS-2547)"**

The Schedule D-8 allocates, segregates and distributes child support costs to the Title IV-D or Support Collection Units, among four types of providers and to federal and non-federal categories respectively.

**Schedule D-10 - "Claiming Of Fraud & Abuse Administrative Costs (LDSS-2347-F)"**

The Schedule D-10 is used for the distribution and claiming of federal and state reimbursement for costs related to fraud and abuse activities.

**Schedule D-17 - "Distribution Of Allocated Costs To Other Reimbursable Programs (LDSS-3274)"**

The Schedule D-17 segregates monthly the administrative costs to special programs not covered by the other functions. Beginning with October 2011 claims, the D-17 will be replaced by the RF-17 claim package.

**Schedule D-18 - "Distribution Of TANF Funded Services Expenditures to Activities (LDSS-2347N)"**

The Schedule D-18 is utilized to allocate TANF Funded Services Expenditures, including central services costs, to the appropriate service categories. This schedule is effective beginning with October 2014 claims.

**Schedule E-1 - "Summary Of Refunds And Cancellations Decertified Facility Information And Rate Adjustments (LDSS-157A)"**

The Schedule E-1 provides a summary of refunds and cancellations of medical assistance, all payments made to a facility that has been decertified and payments made or refunds received due to rate adjustments.

**Schedule E - "Computation Of Federal And State Aid On Medical Assistance (LDSS-157)"**

The Schedule E-1 supports the claim for reimbursement of Medical Assistance furnished to eligible recipients that is not handled by MMIS.

**Schedule F - "Schedule of Costs for Emergency Assistance To Needy Families With Children (LDSS-1285)"**

The Schedule F consolidates emergency assistance expenditures made during the month for all aid, care and services granted to families with children (including migrant families) to deal with situations threatening the family and to meet urgent needs resulting from circumstances demanding immediate attention.

**Schedule G - "Title XX Services For Recipients (LDSS-1372)"**

The Schedule G is used to report expenditures for such social services as adoption services, day care, protective, preventive, homemaker, housekeeper/chore services, information and referral services, and others as provided by the district's Consolidated Services Plan.

**Schedule G-2 - "Summary Of All Payments For Day Care (LDSS-2109)"**

The Schedule G-2 summarizes net payment for day care by two methods of payments, either as part of a recipient's grant or paid as a purchased service from a provider and the reverse side provides statistical information on the children for whom day care was paid.

**Schedule H - "Non-Title XX Services For Recipients (LDSS-4283)"**

The Schedule H consolidates expenditures for non-Title XX services such as services related to EAF expenditures, FNP Adoption Services expenditures and for expenditures for the various types of day care programs made at the local level.

**Schedule K - "Reimbursement Claim For Foster Care And Adoption Expenditures (LDSS-3479)"**

The Schedule K is submitted for federal and state reimbursement of: maintenance and tuition expenditures for eligible foster care children under Title IV-E, and Non IV-E eligible foster care categories including foster care payments for Title IV-E eligible JD/PINS, adoption subsidy payments, certain medical subsidies for adopted children, maintenance costs of handicapped children placed by a local school district in approved residential schools and transitional care provided to mentally or developmentally disabled persons in foster care, but who are beyond the age limits generally set for foster care cases.

**Schedule N - "TANF Funded Services (LDSS-5045)"**

The Schedule N will be used to claim federal reimbursement for Temporary Assistance for Needy Families (TANF) funded program expenditures. Included in the Schedule N are TANF case specific program expenditures as well as contract services program and administrative expenditures provided through the Flexible Fund for Family Services (FFFS). Case specific expenditures are those that were previously claimed on the Schedule H in the EAF column but will now be claimed on

the Schedule N using new category distinctions.

**Schedule LDSS-3922 - "Reimbursement Claim For Special Projects"**

The LDSS-3922 permits the claiming of program and/or administrative expenditures for special projects funded by OTDA and other state agencies. Beginning with October 2011 claims, this form was replaced with the RF-17 claim package.

**Schedule RF-2 - "Monthly Statement Of Assistance Expenditures And Claims For Federal And State Aid (LDSS-1272)"**

The Schedule RF-2 is the basic claim form for summarizing and reporting federal and/or state reimbursement of public assistance and care expenditures, as well as purchase of service expenditures, made at the district level.

**Schedule RF-2A - "Monthly Statement Of Administrative Expenditures For Federal And State Aid (LDSS-1272A)"**

The Schedule RF-2A is the main claim form for federal and/or state reimbursement of program administrative expenditures made at the local level. This claim package must be submitted each month regardless of whether the district has any expenditures to report.

**Schedule RF-3 - "Adjustment Claim For Additional State Aid On Expenditures 100% Reimbursable (LDSS-843)"**

The Schedule RF-3 is submitted as two separate formats: one to claim state charges, and one to claim expenditures made on behalf of Mental Hygiene Releasees.

**Schedule RF-4 - "Independent Living Program For Foster Care Children (LDSS-3871)"**

The Schedule RF-4 involves reimbursement for All Independent Living Program Expenditures for foster care youth.

**Schedule RF-6 - "Monthly Claim For Reimbursement To Resettled Refugees (LDSS-1047)"**

The Schedule RF-6 is used to claim for additional federal reimbursement for the Refugee Program and Cuban/Haitian Entrants Program.

**Schedule RF-6A - "Federal Reimbursement For Refugees Or Cuban/Haitian Administrative Costs (LDSS-3510)"**

The Schedule RF-6A calculates the administrative costs related to either the Refugee Assistance Program or the Cuban/Haitian Program.

**Schedule RF-7 - "Expenditures Statement and Claim for Reimbursement - Assistance for U.S. Citizens Returned From Foreign Countries (LDSS-931)"**

The Schedule RF-7 is for claims for repatriation costs for qualified U.S. citizens returned from foreign countries.

**Schedule RF-8 "Monthly Statement Of Expenditures And Claims For The Home Energy Assistance Program (HEAP) (LDSS-3551)"**

The Schedule RF-8 claims payments of HEAP assistance made to the recipient or directly to a vendor for a recipient and HEAP administrative costs.

**Schedule RF-9 - "Computation And Claim For Additional State Reimbursement For Medical Assistance Under Long Term Care And Presumptive Eligibility (LDSS-3580)"**

The Schedule RF-9 claims enhanced state reimbursement for certain Long Term Care expenditures under Title XIX Medical Assistance.

**Schedule RF-17 Worksheet - "Distribution of Allocated Costs to Other Reimbursable Projects (LDSS-4975A)"**

The Schedule RF-17 is utilized for reporting other Reimbursable Program Expenditures. It replaces the Schedule D-17 and the paper

LDSS-3922 claims commencing with October 2011 claims.

**Schedule RF-17 Statement - “Monthly Statement of Special Project Claims (LDSS-4975)”**

The Schedule RF-17 Statement lists all projects reported on the RF-17 Worksheet (LDSS-4975A); the certification page requires signature.

**School Supportive Health Services Program (SSHSP)**

This program, developed jointly by the NYS Department of Education and the NYS Department of Health, assists school districts and counties in obtaining federal Medicaid reimbursement for certain diagnostic and health support services provided to school students (ages 5-21 years) with, or suspected of having, disabilities.

**State Children’s Health Insurance Program (SCHIP – MA)**

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

**Services (Non-Title XX)**

Non-Title XX services include day care services provided under NYSCCBG, EAF services provided using FCBG funding and regular state funding. These services are claimed on the Schedule H – Non-Title XX Services for Recipients (LDSS-4283). EAF services provided using TANF funding are claimed on the Schedule N - TANF Funded Services (LDSS-5045).

**Services (Title IV-E)**

Eligible foster care and adoption services are provided under Title IV-E of the Social Security Act. These amounts are claimed on the Schedule K – Reimbursement for Foster Care and Adoption Expenditures (LDSS-3479).

**Services (Title XX)**

Title XX services, a matrix of general services, is provided by districts under Title XX of the Social Security Act. These services are provided as: Child Preventive, Child Protective, Adult Protective/Domestic Violence, and Other. Amounts are claimed on the Schedule G – Title XX Services for Recipients (LDSS-1372).

**Services Authorization (LDSS-2970)**

The LDSS-2970 is the document used in all districts to authorize Services to eligible individuals and families

**Services Financial Eligibility Display/TurnAround Document (SFED/T)**

This document is used to develop a Services Plan.

**Services Indirect Check Cancellation Abstract**

This abstract identifies the appropriation account to be credited by the County Fiscal Officer.

**Services Indirect Check Cancellation Roll**

This cancellation roll identifies indirect checks that were cancelled within the selection dates specified through BICS Production Request #41.

**Services Indirect Payment Abstract**

This abstract identifies the monies spent in each appropriation account for the check run.

**Services Indirect Payment Category Summary**

This report summarizes the total indirect expenditures within each BICS services category during the check run.

**Services Indirect Payment Roll**

The services indirect payment roll provides Accounting with detailed information for all clients associated with that check production run.

**Services Random Moment Survey (SRMS)**

SRMS works to determine proper allocation of administrative costs within the Services function in three ways:

- Measuring percentage of worker time to be allocated between federally funded and non-federally funded programs.
- Measuring percentage of activities to be shared among mutually benefiting programs.
- Measuring amount of activity (previously considered as administrative) which can now be considered exempt from administrative cost caps and/or counted as program cost.

**Settlement**

A settlement is a reconciliation process that involves matching advance payments to regular and supplemental claim expenditures and adjustments and either paying the difference, or applying the difference to other administrative or program expenditure claims.

**Singles/Childless Couples (S/CC)**

Single individuals or members of childless married couples who are (1) at least 21, but not yet 65; (2) not certified blind or certified disabled; (3) not pregnant; and (4) not caretaker relatives of children under age 21.

**Social Services Block Grant (SSBG)**

The SSBG is the total amount of federal funds available for Title XX services.

**Solution to End Homelessness Program (STEHP)**

STEHP is administered by the Bureau of Housing Services (BHS) to provide assistance for individuals and families to remain in or obtain permanent housing, and assistance with supportive services during their experience of homelessness, the eviction process and housing stabilization. [Formally referred to as the Homelessness Intervention Program (HIP).]

**SR Schedule - "Summary of Expenditures for CTH/JD/PINS (LDSS-4990)"**

This report is no longer utilized as of July 2014.

**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 NYS 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)**

SFY refers to the annual time period used to track/report state spending and collection of revenue. The NYS fiscal year runs April 1 to June 30 each year.

**Statement Of Estimated Annual Maintenance Costs (SEAMC)**

This statement supports claims for reimbursement for maintenance costs in lieu of rent.

**State Parent Locator Service (SPLS)**

SPLS is a service operated by NYS Child Support Enforcement Agencies to locate non-custodial parents to establish paternity

and establish and enforce child support obligations.

### **Stipends**

Stipends are financial incentives provided to foster children over the age of sixteen for whom Independent Living has been identified as the permanency goal of the child's case plan or for children deemed to have the goal of independent living.

### **Subsidiary Ledger**

Each subsidiary ledger has a related control account in the general ledger. The control account reflects summary information, whereas the subsidiary ledger reflects the details that support the control account.

### **Subsidized Employment**

Subsidized employment occurs when an employer receives a subsidy in exchange for hiring a public assistance recipient. The subsidy payment may offset the employer's costs of providing wages, fringe benefits or training or for other purposes. Funds used to subsidize a position may include welfare funds, such as those made available through grant diversion, or other funding sources. Subsidized employment is a public assistance work activity.

### **Substitute Care**

Other care provided to recipients in a home due to scheduled absences of the operator is considered substitute care.

### **Supervised Independent Living Program (SILP)**

This program supports the creation of independent living structures in apartments or homes that more closely approximate the type of living quarters that foster children will be residing in after they are discharged.

### **Supplant**

To replace current spending with another funding source.

### **Supplemental Claim**

A supplemental claim may be filed (up to twenty-two months after the date of the original expenditure) for expenditures made during a previous month or period because they were not claimed at that time or that were incorrectly claimed and need to be corrected.

### **Supplemental Nutrition Assistance Program (SNAP)**

As of October 1, 2008, SNAP is the name for the federal Food Stamp Program. SNAP is a federally funded program with the purpose of reducing hunger and malnutrition by supplementing the food purchasing power of eligible low income individuals.

### **Supplemental Nutrition Assistance Program Education (SNAP-Ed)**

This program no longer exists as of October 1, 2014.

### **Supplemental Nutrition Assistance Program Employment & Training (SNAP E&T)**

The SNAP E&T program provides work preparation and support services to SNAP work registrants and is integrated with work programs serving recipients of TANF and Safety Net Assistance. The program ensures that able-bodied SNAP recipients are involved in meaningful work-related activities that eventually lead to unsubsidized employment and a decrease in dependency upon assistance programs.

### **Supplemental Security Income (SSI)**

SSI is a cash assistance program administered by the social security administration which provides a nationwide minimum income to needy, blind and disabled persons. In NYS, SSI recipients are eligible for Medicaid.

### **SSI-Related**

SSI-related refers to a medically needy Medicaid category for the a (65 and over), certified blind or certified disabled.



**Support Collection Unit (SCU)**

The support collection unit is the part of the child support enforcement program responsible for administration, collection, monitoring, and disbursement of support payments.

**Support Hearing**

A support hearing is a proceeding to examine the facts regarding financial support for a child.

**Support Obligation**

The amount a non-custodial parent is ordered to pay for child support is referred to as support obligation.

**Support Order**

A support order is a court order establishing a child support obligation.

**Support Petition**

A formal written application to a court requesting judicial action on a matter of child support is called a support petition.

- T -

**TANF Block Grant**

The TANF block grant is the money that DHHS gives to a state to help pay for the state's TANF federally funded program.

**TANF Data Collection and Reporting**

Detailed statistical information is required as a result of the federal welfare reform legislation and the subsequent federal regulations that were issued. For aid categorized as "Assistance," well over data elements must be collected monthly for each recipient and reported on each quarter. Lack of compliance with these requirements can result in severe financial penalties to the state.

**TANF Maintenance of Effort (TANF MOE)**

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 NYS, this is a combined state and local requirement.

**TANF Reporting and Control System (TRACS)**

TRACS is a web based system used by district's to report on individual TANF Services Plan projects.

**TANF State Plan**

The TANF state plan is the document which describes a state's TANF federally funded program which is submitted to the Federal Department of Health and Human Services and in turn allows the state to access its TANF Block Grant.

**Teenage Services Act (TASA)**

The Teenage Services Act, enacted in 1984, focuses on the needs of pregnant or parenting adolescents in receipt of public assistance and recognizes these teens as having special needs for a wide variety of services. Services provided under TASA are directed at ensuring that the participating teenagers have access to the range of services needed to achieve self-sufficiency and family stability, including, but not limited to medical care for the teen and the child(ren), educational assistance, responsible family planning counseling, and assistance with meeting the basic needs of housing, nutrition and clothing.

**Temporary Assistance (TA)**

TA is the "cash" assistance component of welfare. In NYS, 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 (TA) Household**

TA Household is the number used in the PA budgeting process to determine the total needs of a household. TA Household is also known as PA Household.

### Temporary Assistance Employment Program Under TANF

This program's goal is to encourage, assist and require applicants for, and recipients of, family assistance to fulfill their responsibilities to support their children by preparing for, accepting, and retaining employment (also known as Public Assistance Employment Program Under TANF).

### Temporary Assistance To Needy Families (TANF)

TANF is a federally funded Block Grant which was created by the Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) of 1996. TANF is operated by the states, using federal funds to provide supportive services and federal benefits to assist families with children.

### Time Limit

Assistance will count towards a time limit (TANF 60-month, state 60-month, or state 24-month) when made to a trackable individual in a trackable case type (FA, non-cash SNA/FP, cash SNA).

Non-assistance to the same individual in the same case type will not count toward a time limit. Any payment to the same individual in any case type other than a trackable type will not count toward a time limit. Medicaid is not time limited.

### Time Limit Exemptions

Federal law allows for up to 20% of the TANF caseload to have exceeded their 5 year limit. Acceptable exemptions include: Incapacitated/Disabled for more than 6 months, needed in home to care for incapacitated household member, incapacitated SSI application filed, and victim of domestic violence. Each recipient who nears the sixty-month time limit must have an individual evaluation to insure that his or her employability code is correct.

### Title IV-D (Child Support Services)

Title IV-D is a federal child support program.

### Title IV-E

Title IV-E is a federal program for the maintenance and administrative costs for eligible children in foster care.

### Title XIX (Medicaid)

Medicaid covers expenditures for medical services provided to eligible clients.

### Title XX (Services)

Title XX programs provide general services to those persons in need.

### Training And Employment Assistance Program (TEAP)

Now known as [Transitional Employment Advancement Program \(TEAP\)](#).

### Training/Rehabilitation

Vocational skill training is designed to provide individuals with the technical skills and information required to perform a specific job or group of jobs. Such training includes, but is not limited to, licensing or degree programs and skills refresher training.

### Transitional Employment Advancement Program (TEAP)

TEAP refers to an activity in which employment skills training is provided in an actual work setting wherein work performance in a given occupation is done under the guidance and supervision of a trained worker or instructor, and employer expenses for training are reimbursed through grant diversion. Formerly known as Training And Employment Assistance Program.

### Transitional Services

Transitional services include employment-related expenditures such as uniform allowances, disability or payroll insurance, tools, license fees, or other items offered to a client, who is no longer in receipt of ongoing TANF, to enable the client to maintain employment. Transportation expenses are not included in this category.

### **Transition Pool**

A transition pool helps in offsetting the costs of bad debt and charity care. The transition pool can also aid hospitals suffering severe fiscal hardships because of insufficient resources to cover financial losses and assist hospitals severely negatively impacted by the inclusion of Medicare in the state's prospective reimbursement system and by shifts in payer liability.

### **Transitional Medicaid (TMA)**

TMA is an extension of Medicaid coverage when LIF eligibility is lost due to new employment or increased earnings of the caretaker relative and: (1) there is a dependent child living at home; and (2) the family has received LIF in three out of six preceding months prior to losing LIF eligibility. The initial six months is generally guaranteed. There is a possible additional six months if other criteria are met, including responding to quarterly mailers.

### **Transmission Report**

This BICS report gives a listing of satisfactory cases and unsatisfactory cases transmitting from WMS into BICS. Cases listed on the unsatisfactory list include those cases with a BICS advisory edit message and those cases processed with a BICS error edit message. Satisfactory cases passed BICS edits.

### **Transmission Statistics Report**

This report identifies by case type all transactions received by BICS.

### **Treasury Offset Program (TOP)**

The Treasury Offset Program (TOP) is used to collect delinquent SNAP overpayment claims. Under TOP, there are more than seventy federal payment sources under which an ex-client's debt can be collected. Sources include IRS tax refunds, railroad retirement payments, and federal Salary.

### **Trust And Agency Account**

A trust and agency account is provided for transactions relating to cash and other assets

received or accepted in escrow by the Fiscal Officer in his official capacity to be held for trust for subsequent distributions, transmittal or release to other governments, persons, or funds.

### **Trust And Agency Fund**

A trust and agency fund is an account for assets held by the county in a trustee capacity or as an agent for individuals, private organizations, other governmental units or other funds.

- U -

### **Unaccompanied Refugee Minor (URM)**

An unaccompanied refugee minor is defined as a child under the age of 18 deemed to be unaccompanied by a responsible adult. URM's may be identified by either of two federal agencies. The Department of State may identify eligible refugee children overseas. Upon arrival in the U.S., the refugee child is placed in the URM program to receive foster care and other services and benefits. Refugee children who enter the U.S. with a parent, but are unable to remain with the parent, may be eligible to participate in the URM program as determined by the federal Office of Refugee Resettlement.

### **Unaccompanied Refugee/Entrant Minors Program (URMP)**

The Unaccompanied Refugee Minors Program assists unaccompanied minor refugees and entrants in developing appropriate skills to enter adulthood and to achieve economic and social self-sufficiency. The URMP establishes legal responsibility, under state law, to ensure that the unaccompanied minor refugees and entrants receive the full range of assistance, care and services to which all children in the state are entitled, including English language training, career planning, health/mental health needs, education and training, residential or foster care, and socialization skills/adjustment training.

**Uncapped**

To remove the ceiling, no funding limit.

**Uniform Interstate Family Support Act (UIFSA), and Uniform Reciprocal Enforcement of Support Act (URES)**

These laws enacted at the state level provide mechanisms for establishing and enforcing support obligations when the non-custodial parent lives in one state and the custodial parent and children live in another.

**Uniform System of Accounts for Counties**

The uniform system of accounts for counties is based on the following twelve accounting principles:

- Accounting and reporting capabilities
- Fund accounting
- Types of funds of self-balancing groups of accounts
- Number of funds
- Accounting for fixed assets
- Validation of fixed assets
- Depreciation of fixed assets
- Accounting basis
- Annual budgets should be adopted for every operating fund
- Transfer, revenue and expenditure classification
- Common terminology and classification
- Interim and annual financial reports

**United States Department Of Agriculture (USDA)**

USDA is the federal agency which oversees the SNAP.

**Unliquidated Obligations**

Amounts that have been committed for expenditure (through allocation to localities or signing of contracts with vendors) but have not yet been disbursed are referred to as unliquidated obligations.

**Unobligated Balances**

Unobligated balances are funds that have not been committed to a specific program initiative.

**Unsatisfactory Report**

The unsatisfactory report identifies those cases that have been rejected by BICS. It is used mainly by the workers to correct errors on the authorization. Payments will not be produced by BICS until the errors for that payment have been corrected. Once the errors are corrected the report need not be retained.

- V -

**Vendor Remittance Statement**

This report is produced for each indirect check requested. Since one payment may include several vouchers, the remittance statement is included to provide the details of that indirect check composition.

**Violation Petition**

A violation petition is a formal written application to a court requesting judicial action on the matter of non-payment of court-ordered child support.

**Visitation**

Visitation is the right of a non-custodial parent to visit or spend time with his or her children.

**Vocational Skills**

Vocational skills are activities which measure abilities to perform occupational tasks to determine if training is needed.

**Vocational Training**

The vocational training component requires registrants to participate in instruction of either a specific skill, occupation, or program with a specific vocational objective. It is generally conducted in an institutional setting. For example, training may be provided by an instructor in a classroom or other non-work site setting, but may also include on-site observation of a work place as part of the training activity.

**Voluntary Acknowledgement of Paternity**

Voluntary acknowledgement of paternity is a written acknowledgement by both parties, provided on the appropriate form, that the man is the father of a child. This acknowledgement establishes paternity of a child without a court hearing.

**Voluntary Placement**

Voluntary foster care placement is recognized by Title IV-E of the Social Services Act and is subject to reimbursement, so long as a court determines within 180 days of such placement, that the placement is in the child's best interest and the family meets eligibility requirements.

**- W -****Wage Subsidy**

A wage subsidy is a payment made to a public or private employer to subsidize an employee's wage or fringe benefits. A wage subsidy may be offered as an incentive for an employer to hire a welfare recipient. Funds used to provide wage subsidies may be made available through diversion of the public assistance grant or other funds.

**Wage Withholding**

Wage withholding is a procedure by which automatic deductions are made from wage or income to pay some debt such as child support; may be voluntary or involuntary.

**Welfare Management System (WMS)**

WMS is a management information system developed to improve the administration and control of social services programs (Public Assistance, Medical Assistance, SNAP, and Services) in NYS. WMS collects, stores, validates and processes basic demographic and eligibility data, which is used to calculate assistance, produce statistical and management reports, detect clients already receiving assistance, and interface with other state information systems (for example, the Child Support Management System, the Medicaid Management System, Wage Reporting System, Unemployment Insurance

Benefit System). (Also known as SWMS – Statewide Welfare Management System).

**Welfare Reporting and Tracking System (WRTS)**

WRTS is the Welfare Reporting and Tracking System, originally created to meet federal reporting needs. It is a joint project between OTDA, OCFS, DOH, and DOL. This information base includes non-services, services, Medicaid, HEAP and other data from WMS and other state agency applications. WRTS also provides ad hoc reporting.

**Welfare-to-Work Block Grant (WtWBG)**

This program ended in January 2004.

**Welfare-To-Work Division (WWD)**

WWD falls under the Employment and Advancement services Bureau which is responsible for oversight of the PA and SNAP employment program which is operated through the Family Assistance, Safety Net Assistance, and SNAP. Oversight includes policy development, technical assistance to districts and provider agencies, contract reporting and monitoring, program oversight of state initiatives, and supervision of district operations.

**Work Activity**

A program or job to which an applicant or recipient of public assistance is assigned by a social services official. All unsubsidized employment is considered a work activity. Public assistance recipients may be assigned to a work activity or a combination of activities for a maximum of 40 hours weekly. A list of work activities is included in Office regulations (18 NYCRR 385.9). Districts are authorized to establish additional activities through the local employment plan process. A district must indicate its local employment plan which work activities are available in the district.

Not all work activities count toward TANF or Safety Net Assistance participation rates. Certain activities never count toward participation and others count for a limited number of weekly hours or months. Specific

information regarding the extent to which an activity counts toward a participation rate can be found in Office regulations (18 NYCRR 385.8).

The number of hours an individual may be assigned to a work experience is limited by the value of the public assistance and SNAP benefits divided by the minimum wage.

### **Work Experience Program (WEP)**

The work experience program is designed to improve the job readiness of participants through actual work experience. Participants may be assigned to public or private nonprofit agencies. Work experience may be combined with other activity assignments including education, training, or job search. A work experience assignment is limited to the number of hours derived by dividing the value of the public assistance and SNAP (SNAP) benefits by the minimum wage.

### **Work Experience Activities**

Work Experience Activities are defined as the placement of an individual in a clearly defined and meaningful work assignment in which there exists the opportunity to conserve or develop work habits and skills.

### **Workforce Investment Act (WIA)**

This program was replaced by the Workforce Innovation and Opportunity Act (WIOA) effective July 15, 2015.

### **Workforce Innovation and Opportunity Act (WIOA)**

Formerly known as the Workforce Investment Act (WIA) or the Job Training Partnership Act (JTPA) – WIOA is a program and delivery system to train economically disadvantaged persons and others for permanent, private sector employment. One of the programs under WIOA, the Job Corps, is a no-cost education and vocational training program administered by the U.S Department of Labor that helps young people ages 16 through 24 improve the quality of their lives through vocational and academic training.

# Index

## A

- A/R, Acronym expanded, Acronyms-2
- A&QC, Acronym expanded, Acronyms-2
- A&QI, Acronym expanded, Acronyms-2
- A-87 Expenditures, Glossary entry, Glossary-1
- A-400 Account, Glossary entry, Glossary-2
- A-522 Expenditures, Glossary entry, Glossary-2
- A-980 Revenues, Glossary entry, Glossary-2
- AABD, Acronym expanded, Acronyms-1
- ABAWD, Acronym expanded, Acronyms-1
- ABEL, Acronym expanded, Acronyms-1
- ABH, Acronym expanded, Acronyms-1
- Able Bodied Adults Without Dependents (ABAWDs),  
Glossary entry, Glossary-1
- Academic Support Services, Glossary entry, Glossary-1
- Accounting Principles, Glossary entry, Glossary-1
- Accounting, Glossary entry, Glossary-1
- Accrual Basis, Glossary entry, Glossary-1
- ACD, Acronym expanded, Acronyms-1
- ACF, Acronym expanded, Acronyms-1
- ACH, Acronym expanded, Acronyms-1
- ACME, Acronym expanded, Acronyms-1
- Acquisition Of Space, Glossary entry, Glossary-1
- ACS  
Acronym expanded, Acronyms-1  
Glossary entry, Glossary-4
- ADC  
Acronym expanded, Acronyms-1  
Glossary entry, Glossary-2
- ADJ  
Acronym expanded, Acronyms-1  
Glossary entry, Glossary-1
- Adjudicated Claim Fiche (ADJ), Glossary  
entry, Glossary-1
- Adjustment Claim, Glossary entry, Glossary-1
- Adjustment To Prior Years Costs, Glossary  
entry, Glossary-1
- ADM, Acronym expanded, Acronyms-1
- Administration for Children's Services (ACS)  
Background, 31-2  
Division of Administration, 31-7  
Division of Child Care and Head Start, 31-6  
Division of Child Protection Services, 31-4  
Division of Financial Services, 31-7
- Division of Foster Care and Preventive  
Services, 31-4
- Division of Legal Services, 31-5
- Division of Policy and Planning, 31-6
- Division of Youth and Family Development  
(DYFD), 31-8
- Office of Communications, 31-8
- Organization, 31-4
- Administrative Cap (NYS), Glossary entry, Glossary-1
- Administrative costs  
Claiming on LDSS-3510  
Direct Charge Method, 25-9  
Indirect Method, 25-3  
Cost allocation plan for, NYC ACS, 31-9  
Other than personal service (AOTPS), NYC, 7-5  
Refunds and cancellations reducing, 5-29
- Administrative functions, description of in CYF, 30-4
- Administrative overhead  
Introduction  
District, 26-2
- Administrative refunds  
Cancellations and, 5-29  
Claiming, 5-29
- Administrative Services Division of Department of  
Children, Youth and Families, 30-3
- Administrative staff training activity summary,  
instructions, 27-9
- Administrative surveys  
reimbursement, 5-21
- Adult Categories in SRMS, 23-21
- Advance, Glossary entry, Glossary-1
- AE, Acronym expanded, Acronyms-1
- AFCARS, Acronym expanded, Acronyms-1
- AFDC, Acronym expanded, Acronyms-1
- Affidavit, Glossary entry, Glossary-2
- AFIS, Acronym expanded, Acronyms-1
- Aftercare Services, Glossary entry, Glossary-2
- AG, Acronym expanded, Acronyms-1
- Agency Boarding Home, Glossary entry, Glossary-2
- Aid To Dependent Child (ADC), Glossary  
entry, Glossary-2
- AIDS, Acronym expanded, Acronyms-1
- Albany County Department of Children Youth and  
Families  
Introduction, 30-2  
Organization, 30-2
- ALEC, Acronym expanded, Acronyms-1

Alien, Glossary entry, Glossary-2

Allocation

- Alternate procedures for F20, 26-3
- Alternate procedures for F30, 27-6
- Alternate procedures for F40, 28-3
- Central services costs, 2-12
- Determining percentages for F16 costs from WMS worksheet, 17-3
- Methods, 2-9
- Overhead costs, 4-21
- Overhead costs, F20, 26-3
- Overhead costs, F30, 2-12
- Overhead costs, F40, 28-3
- Salary costs to functions, 4-5

Allocation, Glossary entry, Glossary-2

Allowances for maintenance in lieu of rent

- Depreciation, 24-4
- Use, 24-4

Ambulatory, Glossary entry, Glossary-2

AMR, Acronym expanded, Acronyms-1

ANSI, Acronym expanded, Acronyms-1

AOBH, Acronym expanded, Acronyms-1

APD, Acronym expanded, Acronyms-1

APHSA, Acronym expanded, Acronyms-1

Applicant, Glossary entry, Glossary-2

Application Turnaround Document (APP-TAD), Glossary entry, Glossary-2

Application, Glossary entry, Glossary-2

Appraisal Letter (in the context of Maintenance in Lieu of Rent – MLR), Glossary entry, Glossary-2

AppReg, Acronym expanded, Acronyms-2

Appropriation, Glossary entry, Glossary-2

APPRS, Acronym expanded, Acronyms-2

APP-TAD

- Acronym expanded, Acronyms-2
- Glossary entry, Glossary-2

ARC, Acronym expanded, Acronyms-2

AREERA, Acronym expanded, Acronyms-2

Arrearages, Glossary entry, Glossary-3

ASAW, Acronym expanded, Acronyms-2

ASCU

- Acronym expanded, Acronyms-2
- Glossary entry, Glossary-4

ASFA, Acronym expanded, Acronyms-2

Assessment and intake team, 30-3

Assessment/Employability Development Planning, Glossary entry, Glossary-3

Asset Released, Glossary entry, Glossary-3

Asset, Glossary entry, Glossary-3

Assigned Asset Register Card, Glossary entry, Glossary-3

Assigned Assets, Glossary entry, Glossary-3

Assignment of non-salary expenses to function and object of expense codes, 5-3

Assistance, Glossary entry, Glossary-3

ATM, Acronym expanded, Acronyms-2

Audit Exception, Glossary entry, Glossary-3

Audit Procedures, Glossary entry, Glossary-3

Auditing, Glossary entry, Glossary-3

Authorization, Glossary entry, Glossary-3

Automated Budgeting And Eligibility Logic (ABEL), Glossary entry, Glossary-4

Automated Claiming System (ACS) Glossary entry, Glossary-4

Automated Support Collection Unit (ASCU), Glossary entry, Glossary-4

Available Income, Glossary entry, Glossary-4

## B

Bad Debt and Charity Pool, Glossary entry, Glossary-4

Basis of Accounting, Glossary entry, Glossary-4

Bed Capacity, Glossary entry, Glossary-4

BEL, Glossary entry, Glossary-4

BENDEX, Acronym expanded, Acronyms-2

Benefit Issuance and Control Subsystem (BICS), Glossary entry, Glossary-4

BFS, Acronym expanded, Acronyms-2

BG, Acronym expanded, Acronyms-2

BICS

- Acronym expanded, Acronyms-2
- Glossary entry, Glossary-4

BICS Child Care Roster, Glossary entry, Glossary-4

BILT, Acronym expanded, Acronyms-2

Block Grant

- Glossary entry, Glossary-4

BOCES, Acronym expanded, Acronyms-2

Bottom Line Adjustment, Glossary entry, Glossary-4

BPR, Acronym expanded, Acronyms-2

BRIA, Acronym expanded, Acronyms-2

Bridge, Glossary entry, Glossary-4

Bright Beginnings, division of Department of Children, Youth and Families, 30-2

BRO, Acronym expanded, Acronyms-2

BSE, Acronym expanded, Acronyms-2

BSPP, Acronym expanded, Acronyms-2

BT, Acronym expanded, Acronyms-2

Budget Deficit, Glossary entry, Glossary-5

Budget Month, Glossary entry, Glossary-5

Budget Surplus, Glossary entry, Glossary-5

Budgeting

- Glossary entry, Glossary-5

Building

- Computing depreciation costs
- Of addition, when owned by municipality, 24-7



Of new construction, 24-6  
Of purchase, 24-7  
Bureau of Refugee and Immigrant Assistance, Glossary entry, Glossary-5  
Burial Costs, Glossary entry, Glossary-5

## C

C/M, Acronym expanded, Acronyms-3  
C/THP, Acronym expanded, Acronyms-4  
CAH, Acronym expanded, Acronyms-2  
CAHWP, Acronym expanded, Acronyms-2  
Calendar Fiscal Year, Glossary entry, Glossary-5  
Calendar Quarter, Glossary entry, Glossary-5  
CAMS  
    Acronym expanded, Acronyms-2  
CAN, Acronym expanded, Acronyms-2  
Cancellation Abstract, Glossary entry, Glossary-5  
Cancellations, 5-29  
CAP  
    Acronym expanded, Acronyms-2, Acronyms-3  
    Glossary entry, Glossary-7  
Capital investments, computing depreciation on  
    Construction of addition to building owned by municipality, 24-6  
    Reconstruction or conversion of building owned by municipality, 24-8  
Capped, Glossary entry, Glossary-5  
Case Composite Roll, Glossary entry, Glossary-5  
Case Count, Glossary entry, Glossary-5  
CASE NO, Acronym expanded, Acronyms-3  
Case Record, Glossary entry, Glossary-6  
CASE, Acronym expanded, Acronyms-3  
Cash Grant (CG), Glossary entry, Glossary-6  
CASSPP, Acronym expanded, Acronyms-3  
CBIC, Acronym expanded, Acronyms-3  
CBVH, Acronym expanded, Acronyms-3  
CCBG, Acronym expanded, Acronyms-3  
CCF, Acronym expanded, Acronyms-3  
CCRS, Acronym expanded, Acronyms-3  
CCWB  
    Acronym expanded, Acronyms-3  
    Glossary entry, Glossary-6  
CDR, Acronym expanded, Acronyms-3  
CEES  
    Acronym expanded, Acronyms-3  
    Glossary entry, Glossary-6  
Center for Child Well-Being (CCWB), Glossary entry, Glossary-6  
Center for Employment and Economic Supports (CEES), Glossary entry, Glossary-6  
Centers for Medicare and Medicaid Services (CMS), Glossary entry, Glossary-6  
Central Office Cost Allocation Plan (COCAP), Glossary entry, Glossary-6  
Central Services  
    Cost allocation plan, 6-19  
Central Services Costs, 6-18  
    About, 1-6  
    Allocating to F30, alternate method, 27-7  
    Allocation of costs, 2-12  
    Alternate allocation procedures for, 6-22  
    Calculate, eligible for federal aid on RF-6A  
        Direct charge method, 25-9  
        Indirect method, 25-6  
    Calculation of federal share  
        on LDSS-2347B, 9-20  
        on LDSS-2347E, 14-6  
        on LDSS-2347N, 32-8  
    Claiming reimbursement for, 6-21  
    Interest, 24-9  
    Procedures for dividing costs between district functions, 6-22  
    Rental space, 24-17  
Central Services Costs, Glossary entry, Glossary-6  
CEOSC, Acronym expanded, Acronyms-3  
CEP, Acronym expanded, Acronyms-3  
Certification Guide (LDSS-3570), Glossary entry, Glossary-6  
Certified Day Care, Glossary entry, Glossary-6  
CFCIP, Acronym expanded, Acronyms-3  
CFR, Acronym expanded, Acronyms-3  
CG  
    Acronym expanded, Acronyms-3  
    Glossary entry, Glossary-6  
CHAP, Acronym expanded, Acronyms-3  
Charges  
    Office space rental, in publicly owned buildings, submitting form LDSS-539, 24-15  
    To other federally aided programs in building, on LDSS-539, 24-13  
Charity Pool, Glossary entry, Glossary-6  
Chart of Accounts  
    Glossary entry, Glossary-6  
CHCEP, Acronym expanded, Acronyms-3  
Check Cancellation Roll, Glossary entry, Glossary-6  
Check Control Report, Glossary entry, Glossary-6  
CHEP, Acronym expanded, Acronyms-3  
Child Assistance Program (CAP), Glossary entry, Glossary-7  
Child support activities (Title IV-D)  
    Allocating costs to categories, 2-7  
    Function, description, 3-13  
Child Support and Collection Unit  
    Administrative activities, claiming, 15-4

- Calculation of allocation percents on LDSS-2547, 15-14
- Claiming expenditures on LDSS-2547, 15-14
- Cooperative agreements for, 15-4
- Distributing local IV-D costs to client categories, 15-12
- Employee time studies, 15-3
- Introduction, 15-2
- Other types of costs, 15-12
- Purchase of service agreements for, 15-4
- Summarizing salaries, 4-13
- Time report guidelines, 4-11
- Child Support Collection Goals, Glossary entry, Glossary-7
- Child Support Enforcement Unit (CSEU) Glossary entry, Glossary-7
- Child Support Enforcement, Glossary entry, Glossary-7
- Child Support Management System (CSMS), Glossary entry, Glossary-7
- Child Support Services (CSS), Glossary entry, Glossary-8
- Child Support Standards Act, Glossary entry, Glossary-8
- Child Support, Glossary entry, Glossary-7
- Child Welfare Foster Care (CWFC), Glossary entry, Glossary-8
- Child Welfare Services, division of Department of Children, Youth and Families, 30-4
- Child With Handicapping Condition, Glossary entry, Glossary-8
- Child, Glossary entry, Glossary-7
- CHIP, Acronym expanded, Acronyms-3
- CHP, Acronym expanded, Acronyms-3
- CIAB, Acronym expanded, Acronyms-3
- CIN, Acronym expanded, Acronyms-3
- Claim Forms
  - LDSS-923 (detail), 7-4
  - LDSS-923 (summary), 7-7
  - LDSS-923A (detail), 7-9
  - LDSS-923A (summary), 7-11
  - LDSS-923B (summary), 7-15
  - LDSS-2674, 15-10
  - RF-2A, 19-30
  - RF-2A Worksheet, 19-28
  - RF-6A, 25-8
  - Schedule D, 7-24
  - Schedule D-1, 8-13
  - Schedule D-2, 9-26
  - Schedule D-3, 10-25
  - Schedule D-4, 11-13
  - Schedule D-5, 12-8
  - Schedule D-6, 13-15
  - Schedule D-7, 14-8
  - Schedule D-8, 15-26
- Schedule D-10, 16-10
- Schedule D-18, 32-9
- Claim, Glossary entry, Glossary-8
- Claims Against Household, Glossary entry, Glossary-8
- Claims Control
  - Glossary entry, Glossary-8
- Claims Detail Report (CDR), Glossary entry, Glossary-8
- Claims Register
  - Glossary entry, Glossary-8
- Classification of expenditures
  - By function, introduction, 3-2
- Classification of salary and fringe benefits costs
  - Annual certification, 4-3
  - Introduction, 4-2
  - Requirements for classifying personnel, 4-2
  - Semiannual certification, 4-5
- Clean Copy Authorization, Glossary entry, Glossary-8
- Clearance Report, Glossary entry, Glossary-8
- CMCM, Acronym expanded, Acronyms-3
- CMS
  - Acronym expanded, Acronyms-3
  - Glossary entry, Glossary-6
- CNS, Acronym expanded, Acronyms-3
- COB, Acronym expanded, Acronyms-3
- COCAP
  - Acronym expanded, Acronyms-3
  - Glossary entry, Glossary-6
- COFCCA, Acronym expanded, Acronyms-3
- COH, Acronym expanded, Acronyms-4
- COLA, Acronym expanded, Acronyms-4
- COLD
  - Acronym expanded, Acronyms-4
  - Glossary entry, Glossary-9
- Collection Roll, Glossary entry, Glossary-9
- Committee On Special Education (CSE), Glossary entry, Glossary-9
- Common Application Form (LDSS-2921), Glossary entry, Glossary-9
- Community Service, Glossary entry, Glossary-9
- Composite Summary, Glossary entry, Glossary-9
- Computer Output to Laser Disk (COLD), Glossary entry, Glossary-9
- Congregate Care Facilities, Glossary entry, Glossary-9
- Connections, Glossary entry, Glossary-9
- Conservator, Glossary entry, Glossary-9
- Cooperative agreements, 5-16
  - Child support activities, 15-4
  - Necessary provisions, 5-17
- COPS, Acronym expanded, Acronyms-4
- Cost allocation
  - Annual certificate, instructions, 4-3
  - Basic concepts, 1-4
  - Child support activities/Title IV-D, F8, 2-7
  - Employment, F3, 2-6

- Fraud & abuse detection, F10, 2-8
- General services, F2, 2-6
- HEAP, F11, 2-8
- Intake/case maintenance, F1, 2-6
- Introduction, 2-2
- Medical assistance policy planning and administration, F5, 2-7
- Medical assistance, F4, 2-7
- Non-administration/Local programs, F30, 2-8
- Other reimbursable programs, F17, 2-8
- Principles, 2-2
- Steps and procedures in, 2-2
  - Step 1, Code expenditures by function, 2-3
  - Step 2, Summarize administrative expenditures, 2-5
  - Step 3, Allocate overhead, 2-5
  - Step 4, Allocate function costs to categories, 2-6
  - Step 5, Compute federal, state, and local shares, 2-9
- Supplemental Nutrition Assistance Program (SNAP), F7, 2-7
- System
  - Definition, 1-2
  - Functional assignments, 1-6
- TANF funded services, F18, 2-8
- Temporary Assistance for Needy Families (TANF) Funded Services, F18, 2-8
- Training, F6, 2-7
- Cost Allocation Plan
  - For Central Services, 6-20
  - General requirements, 1-3
  - Introduction, 1-2
  - Types of expenditures, 1-5
    - Central services costs, 1-6
    - Non-salary costs, 1-5
    - Salary and fringe benefits costs, 1-5
- Cost allocation plan
  - For administrative costs, 30-10
- Cost Allocation Plan, Glossary Entry, Glossary-9
- Costs
  - Allowable, 6-5
    - Accounting, 6-5
    - Advertising and public relations, 6-6
    - Advisory councils, 6-6
    - Audit services, 6-6
    - Bonding, 6-7
    - Budgeting, 6-7
    - Building lease management, 6-7
    - Capital expenditures, 6-10
    - Central stores, 6-7
    - Communications, 6-7
    - Compensation for personal services, 6-7
    - Depreciation and use allowances, 6-8
    - Disbursing service, 6-9
    - Employee fringe benefits, 6-9
    - Employee health and welfare costs, 6-10
    - Equipment and other capital expenditures, 6-10
    - Exhibits, 6-11
    - Insurance and indemnification, 6-11
    - Interest, 6-12
    - Legal expenses, 6-13
    - Maintenance and repair, 6-13
    - Materials and supplies, 6-13
    - Memberships, subscriptions and professional activities, 6-13
    - Motor pools, 6-14
    - Payroll preparation, 6-14
    - Personnel administration, 6-14
    - Printing and reproduction, 6-14
    - Procurement service, 6-15
    - Professional services, 6-14
    - Proposal costs, 6-15
    - Rearrangements and alterations, 6-15
    - Reconversion Costs, 6-15
    - Rental, 6-15
    - Taxes, 6-16
    - Training and education, 6-16
    - Transportation, 6-16
    - Travel, 6-16
      - with approval of grantor agency, 6-16
    - Applicable credits for, 6-4
    - Basic cost guidelines, 6-2
    - Composition of, 6-4
    - Cost principles for, 6-2
    - Direct, 6-4
    - Indirect, 6-5
    - Unallowable, 6-17
      - Bad debts, 6-17
      - Contingencies, 6-17
      - Contributions, 6-17
      - County/city executive expenses, 6-18
      - Donated Services, 6-17
      - Donations, 6-17
      - Entertainment, 6-18
      - Fines and penalties, 6-18
      - Legislative expenses, 6-18
      - Lobbying, 6-18
        - Under-recovery of costs under grant agreements, 6-18
      - Uniform Guidance, 6-2
    - Countable Income, Glossary entry, Glossary-10
    - Court Ordered Retroactive Payment, Glossary entry, Glossary-10
    - CP, Acronym expanded, Acronyms-4
    - CPS, Acronym expanded, Acronyms-4
    - CSE
      - Acronym expanded, Acronyms-4

Glossary entry, Glossary-9  
 CSEU  
   Acronym expanded, Acronyms-4  
   Glossary entry, Glossary-7  
 CSMS  
   Acronym expanded, Acronyms-4  
   Glossary entry, Glossary-7  
 CSP, Acronym expanded, Acronyms-4  
 CSPC, Acronym expanded, Acronyms-4  
 CSPIA, Acronym expanded, Acronyms-4  
 CSS, Acronym expanded, Acronyms-4  
 CST, Acronym expanded, Acronyms-4  
 CU, Acronym expanded, Acronyms-4  
 Cuban/Haitian Discretionary Grant Project, Glossary entry, Glossary-10  
 Custodial Parent, Glossary entry, Glossary-10  
 Custody Order, Glossary entry, Glossary-10  
 CW, Acronym expanded, Acronyms-4  
 CWEP, Acronym expanded, Acronyms-4  
 CWFC  
   Acronym expanded, Acronyms-4  
   Glossary entry, Glossary-8  
 CWR160A - Retroactive Adjustment Share Report, Glossary entry, Glossary-10  
 CWR260G - Weekly Payment Summary, Glossary entry, Glossary-10  
 CWR596A - Weekly Shares Report, Glossary entry, Glossary-10  
 CWS, Acronym expanded, Acronyms-4  
 CY, Acronym expanded, Acronyms-4

## D

D/A, Glossary entry, Glossary-12  
 DAAD, Acronym expanded, Acronyms-4  
 DAB, Acronym expanded, Acronyms-4  
 DAM, Acronym expanded, Acronyms-4  
 DAP, Acronym expanded, Acronyms-4  
 DAR, Acronym expanded, Acronyms-4  
 Day Care Attendance Form (LDSS-2530), Glossary entry, Glossary-10  
 Day Care Services, Glossary entry, Glossary-10  
 DBFDM  
   Acronym expanded, Acronyms-4  
   Glossary entry, Glossary-11  
 DC, Acronym expanded, Acronyms-4  
 DCC, Acronym expanded, Acronyms-5  
 DCJS, Acronym expanded, Acronyms-5  
 DCSE, Acronym expanded, Acronyms-5  
 DDD  
   Acronym expanded, Acronyms-5  
   Glossary entry, Glossary-12  
 Deadline  
   For completing retroactive claims, 24-15  
   For completing SEAMC, 24-15  
 DEFRA, Acronym expanded, Acronyms-5  
 Department of Children, Youth and Families  
   Administrative Services division, 30-3  
   Bright Beginnings division, 30-2  
   Child Welfare Services division, 30-4  
   Description of administrative functions, 30-4  
   Description of organization, 30-2  
   Types of employees assigned to functions, 30-8  
   Youth Bureau division, 30-2  
 Department of Family Assistance (DFA), Glossary entry, Glossary-10  
 Department Of Health (DOH), Glossary entry, Glossary-10  
 Department Of Health And Human Services (DHHS), Glossary entry, Glossary-10  
 Department of Labor (DOL), Glossary entry, Glossary-10  
 Depreciation, 24-8  
   Allowances, for maintenance in lieu of rent, 24-4  
   Computing costs on building purchase, 24-7  
   Computing costs on new construction, 24-6  
   Computing, on a capital investment related to the reconstruction or conversion of a building owned by a municipality, 24-8  
   Computing, on capital investments related to construction of addition to building owned by municipality, 24-7  
   Computing, on capital investments related to construction of building by municipality, 24-6  
   Costs on SEAMC, 24-6  
 Depreciation, Glossary entry, Glossary-10  
 DETS  
   Acronym expanded, Acronyms-5  
   Glossary Entry, Glossary-12  
 DFA  
   Acronym expanded, Acronyms-5  
   Glossary entry, Glossary-10  
 DFR, Acronym expanded, Acronyms-5  
 DFY, Acronym expanded, Acronyms-5  
 DHHS, Acronym expanded, Acronyms-5  
 DHS, Acronym expanded, Acronyms-5  
 Direct Expenses, Glossary entry, Glossary-11  
 Direct Payment Abstract, Glossary entry, Glossary-11  
 Direct Payment Advisory Report, Glossary entry, Glossary-11  
 Direct Payment Check Register, Glossary entry, Glossary-11  
 Direct Payment Lines, Glossary entry, Glossary-11

Direct Payment Roll For BICS Districts, Glossary entry, Glossary-11

Dirty Copy Authorization, Glossary entry, Glossary-11

Disregard Payment, Glossary entry, Glossary-11

Disregard Special Payment Roll from BICS, Glossary entry, Glossary-11

Distribution of allocated costs to non-administrative/local programs worksheet, instructions, 27-5

District administrative overhead function description, 3-19  
Description of CYF function, 30-8  
Introduction, 26-2

Diversion Payment, Glossary entry, Glossary-11

Division of Cost Allocation (CAP), Glossary entry, Glossary-11

Division of Disability Determination (DDD), Glossary entry, Glossary-12

Division of Employment and Transitional Supports (DETS)  
Glossary Entry, Glossary-12

Division of the Budget (DOB), Glossary entry, Glossary-11

DMU, Acronym expanded, Acronyms-5

DOB  
Acronym expanded, Acronyms-5  
Glossary entry, Glossary-11

DOH  
Acronym expanded, Acronyms-5  
Glossary entry, Glossary-10

DOJ, Acronym expanded, Acronyms-5

DOL  
Acronym expanded, Acronyms-5  
Glossary entry, Glossary-10

Domestic Violence Services, Glossary entry, Glossary-12

Donated funds, 5-30  
Guidelines for reporting, 5-30  
Valuation, 5-30

Donated/In-Kind Contributions, Glossary entry, Glossary-12

DPA, Acronym expanded, Acronyms-5

DRS, Acronym expanded, Acronyms-5

Drug and Alcohol (D/A) Screening and Assessment, Glossary entry, Glossary-12

DSH, Acronym expanded, Acronyms-5

DSS administrative overhead function  
Types of employees assigned to CYF function, 30-9

DSS, Acronym expanded, Acronyms-5

Duplicate Payment Lists, Glossary entry, Glossary-12

DV, Acronym expanded, Acronyms-5

DVA, Acronym expanded, Acronyms-5

DVL, Acronym expanded, Acronyms-5

DVRP, Acronym expanded, Acronyms-5

DVSAR, Acronym expanded, Acronyms-5

## E

E/IM, Acronym expanded, Acronyms-5

EAA  
Acronym expanded, Acronyms-5  
Glossary entry, Glossary-13

EAF  
Acronym expanded, Acronyms-5  
Glossary entry, Glossary-13

EAPP, Acronym expanded, Acronyms-5

Earned Income Disregards (EID), Glossary entry, Glossary-12

Earned Income Tax Credit (EITC), Glossary entry, Glossary-12

EBT  
Acronym expanded, Acronyms-5  
Glossary entry, Glossary-12

EDGE  
Acronym expanded, Acronyms-6  
Glossary entry, Glossary-12

Edit Checks, Glossary entry, Glossary-12

EDP costs  
Installation or services, 5-12

EDP, Acronym expanded, Acronyms-6

Education and Training Voucher, Glossary entry, Glossary-12

Education for Gainful Employment (EDGE), Glossary entry, Glossary-12

EEO, Acronym expanded, Acronyms-6

EFT, Acronym expanded, Acronyms-6

EHR, Acronym expanded, Acronyms-6

EI, Acronym expanded, Acronyms-6

EIC, Acronym expanded, Acronyms-6

EID  
Acronym expanded, Acronyms-6  
Glossary entry, Glossary-12

EIN, Acronym expanded, Acronyms-6

EISP, Acronym expanded, Acronyms-6

EITC  
Acronym expanded, Acronyms-6  
Glossary entry, Glossary-12

Electronic Benefits Transfer (EBT), Glossary entry, Glossary-12

Electronic Funds Transfer, Glossary entry, Glossary-12

Eligibility, Glossary entry, Glossary-13

EM, Acronym expanded, Acronyms-6

Emancipated Minor, Glossary entry, Glossary-13

Emergency Assistance for Adults (EAA), Glossary entry, Glossary-13

Emergency Assistance to Families (EAF), Glossary entry, Glossary-13

Emergency Safety Net Assistance (ESNA), Glossary entry, Glossary-13

Emergency Shelter Grants Program (ESGP), Glossary entry, Glossary-13

Employment and Income Support Programs, Glossary entry, Glossary-13

Employment costs

- Administrative activities, 10-5
- Allocating by counts, 10-12
  - For NYC, Engagement report, 10-15
  - For Rest of State, COGNOS, 10-12
- Direct supervision, 10-10
- Other related costs, 10-10
- Program activities, 10-4
- TANF rules, 10-3

Employment programs

- Allocating costs to categories, 2-6
- Federal Employment Program, 3-7
- FNP "Safety Net", 10-6
- For TANF applicants and recipients, 10-2
- Function, description, 3-6
- Non federal "Safety Net" program, 3-9
- Other Employment Initiatives, 10-11
- SNAP E&T Program, 3-7
- Supplemental Nutrition Assistance Program
  - Employment and Training Program, 10-7
- TANF and FNP Employment Program, 10-6

Employment Readiness Training, Glossary entry, Glossary-13

Employment Related Training, Glossary entry, Glossary-13

Employment Services, Glossary entry, Glossary-13

Encumbrance, Glossary entry, Glossary-14

Enterprise Funds, Glossary entry, Glossary-14

EODD, Acronym expanded, Acronyms-6

EP, Acronym expanded, Acronyms-6

EPFT, Acronym expanded, Acronyms-6

EPSDT, Acronym expanded, Acronyms-6

Equipment, claiming as non-salary costs, 5-24

ERO, Acronym expanded, Acronyms-6

ERT, Acronym expanded, Acronyms-6

ES, Acronym expanded, Acronyms-6

Escheat, Glossary entry, Glossary-14

ESGP, Acronym expanded, Acronyms-6

ESL, Acronym expanded, Acronyms-6

ESNA
 

- Acronym expanded, Acronyms-6
- Glossary entry, Glossary-13

Essential Person, Glossary entry, Glossary-14

ETV, Acronym expanded, Acronyms-6

EW, Acronym expanded, Acronyms-6

Expenditures - Accrued, Glossary entry, Glossary-14

## F

F1 function

- Cost allocation, 2-6
- Description, 8-2
- Direct charged amounts, 8-5
- I/CM-RMS, 8-6
- Intake/Case Maintenance, 3-3
- Introduction, 8-2
- Types of costs allocated to, 8-5
- Types of employees assigned to, 8-4

F2 function

- Allocation for claiming expenditures, 9-10
- Cost allocation, 2-6
- Description, 9-2, 30-4
- General services, 3-5
- Introduction, 9-2
- Types of costs allocated to, 9-10
- Types of employees assigned to, 9-8

F2 General services, assigning employees to the CYF function, 30-9

F3 function

- Cost allocation, 2-6
- Description, 10-2
- Employment programs, 3-6
- Introduction, 10-2
- Types of costs allocated to, 10-12
- Types of employees assigned to, 10-11

F4 function

- Assigning employees to the CYF functions, 30-9
- Cost allocation, 2-7
- Description, 11-2
- Introduction, 11-2
- Medical assistance eligibility/payment, description of function, 30-7
- Medical assistance, eligibility/authorization/payments, 3-9
- Types of costs allocated to, 11-4
- Types of employees assigned to, 11-4

F5 function

- Cost allocation, 2-7
- Introduction, 12-2
- Medical assistance, policy planning/administration, 3-10
- Non-salary costs, 5-15
- Types of costs allocated to, 12-4
- Types of employees assigned to, 12-2

F6 function

- Description - Albany Co., 30-7
- Cost allocation, 2-7
- Description, 13-2
- Introduction, 13-2
- Training, 3-12

- Types of costs allocated to, 13-2
- Types of employees assigned to, 13-2
- F7 function
  - Cost allocation, 2-7
  - Description, 14-2
  - Introduction, 14-2
  - Supplemental Nutrition Assistance Program (SNAP), 3-13
  - Types of costs, 14-4
  - Types of employees assigned to, 14-3
- F8 function
  - Child support activities (Title IV-D), 3-13
  - Cost allocation, 2-7
  - Description, 15-2
  - Introduction, 15-2
  - Types of costs allocated to, 15-4
  - Types of employees assigned to, 15-3
  - Types of employees assigned to CYF function, 30-9
- F10 function
  - Allocation percentages for costs, 16-5
  - Cost allocation, 2-8
  - Description, 16-2
  - Fraud and abuse, 3-16
  - Introduction, 16-2
  - Types of costs allocated to, 16-4
  - Types of employees assigned to, 16-4
- F11 function
  - Cost allocation, 2-8
  - Description, 29-2
  - HEAP, 3-17
  - Types of costs allocated to, 29-3
  - Types of employees assigned to, 29-2
- F16 function
  - Description, 17-2
  - Description of CYF function, 30-7
  - Determining allocation percentages from WMS worksheet, 17-3
    - For districts other than NYC, 17-3
    - For NYC, 17-6
  - Introduction, 17-2
  - Types of costs related to, 17-3
  - Types of employees assigned to, 17-3
  - Types of employees assigned to CYF function, 30-9
  - Welfare management system (WMS), 3-18
- F17 function
  - Cost allocation, 2-8
  - Description, 18-2
  - Description of CYF function, 30-7
  - Introduction, 18-2
  - Other reimbursable programs, 3-18
  - Types of costs allocated to, 18-3
  - Types of employees assigned to, 18-2
  - Types of employees assigned to CYF function, 30-9
- F18 function
  - Cost allocation, 2-8
  - Description, 32-2
  - Description of CYF function, 30-7
  - Introduction, 32-2
  - TANF funded services, 3-18
  - Types of costs allocated to, 32-6
  - Types of employees assigned to, 32-5
  - Types of employees assigned to CYF function, 30-9
- F20 function
  - Allocating overhead costs, 26-3
  - Alternate allocation procedures, 26-3
  - Description, 26-2
  - Description of CYF function, 30-8
  - District administrative overhead, 3-19
  - Introduction, 26-2
  - Time studies, 26-2
  - Types of costs assigned to, 26-2
  - Types of employees assigned to, 26-2
  - Types of employees assigned to CYF function, 30-9
- F30 function
  - Allocating F30 training costs, 27-8
  - Allocating indirect costs to the F30 sub-functions, 27-3
  - Allocating overall overhead and training costs to, 2-12
  - Alternate allocation procedures for overall overhead costs, 27-6
  - Claiming on Schedule D, 27-12
  - Cost allocation, 2-8
  - Description, 27-2
  - Description of CYF function, 30-8
  - Introduction, 27-2
  - Non-administration/local programs, 3-19
  - Types of costs assigned to, 27-3
  - Types of employees assigned to, 27-2
  - Types of employees assigned to CYF function, 30-10
- Worksheets
  - Administrative staff training activity summary, 27-9
  - Distribution of allocated costs to non-administration/local programs, 27-4
  - Roster for administrative staff, 27-9
  - Worksheet for administrative staff quarterly in-service training report, 27-11
- F40 function
  - Allocating overhead costs, 28-3
  - Alternate allocation procedures, 28-3
  - Description, 28-2
  - Description of CYF function, 30-8
  - Introduction, 28-2
  - Overall overhead, 3-20
  - Types of costs assigned to, 28-2

- Types of employees assigned to, 28-2
- F40 overall overhead, assigning employees to the CYF functions, 30-10
- FA
  - Acronym expanded, Acronyms-6
  - Glossary entry, Glossary-14
- FAD/FAHD, Acronym expanded, Acronyms-6
- FA-FP, Acronym expanded, Acronyms-6
- Fair Hearing, Glossary entry, Glossary-14
- Family Assistance (FA), Glossary entry, Glossary-14
- Family Planning, Glossary entry, Glossary-14
- Family Violence Option (FVO), Glossary entry, Glossary-14
- FAP
  - Acronym expanded, Acronyms-6
  - Glossary entry, Glossary-16
- FBH, Acronym expanded, Acronyms-7
- FC, Acronym expanded, Acronyms-7
- FCA, Acronym expanded, Acronyms-7
- FCI, Acronym expanded, Acronyms-7
- FCS, Acronym expanded, Acronyms-7
- FDC, Acronym expanded, Acronyms-7
- Federal Fiscal Year (FFY), Glossary entry, Glossary-14
- Federal Income Tax Refund Offset Program, Glossary entry, Glossary-14
- Federal Open-Ended Funding, Glossary entry, Glossary-14
- Federal Parent Locator Service (FPLS), Glossary entry, Glossary-15
- Federal Poverty Level for Title XX Under 200%, Glossary entry, Glossary-15
- Federally Non-Participating Employment Glossary entry, Glossary-15
- Federally Participating (FP), Glossary entry, Glossary-15
- Federally-Assisted Foster Care, Glossary entry, Glossary-15
- FEDS, Acronym expanded, Acronyms-7
- Fee, Glossary entry, Glossary-15
- FFFS, 2-13
  - Acronym expanded, Acronyms-7
  - Glossary entry, Glossary-16
- FFP
  - Acronym expanded, Acronyms-7
- FFPSA
  - Acronym expanded, Acronyms-7
- FFY
  - Acronym expanded, Acronyms-7
  - Glossary entry, Glossary-14
- FICA, Acronym expanded, Acronyms-7
- FIFO, Acronym expanded, Acronyms-7
- File Maintenance Advisory Report, Glossary entry, Glossary-15
- Financial Management Plans, Glossary entry, Glossary-15
- Financial Participation, Glossary entry, Glossary-15
- Financial Statements, Glossary entry, Glossary-15
- Financially Distressed Pool, Glossary entry, Glossary-16
- FIPS Code, Acronym expanded, Acronyms-7
- Flexible Fund for Family Services (FFFS), 2-13
  - Domestic Violence Liaison (DVL), 32-3
  - Drug and alcohol screening enhanced treatment, 32-3
  - TANF Funded Services, 32-3
- FMS, Acronym expanded, Acronyms-7
- FNP, Acronym expanded, Acronyms-7
- FNS, Acronym expanded, Acronyms-7
- Food Assistance Program (FAP), Glossary entry, Glossary-16
- Food Stamp Employment and Training Program (FSET) Glossary entry, Glossary-16
- Food Stamp Nutrition Education Program (FSNEP), Glossary entry, Glossary-16
- Food Stamps
  - Glossary entry, Glossary-16
- Formula Grant Program, Glossary entry, Glossary-16
- Foster Boarding Home, Glossary entry, Glossary-16
- Foster Care
  - Glossary entry, Glossary-16
- Foster parents, physical exams for, 5-14
- FP, Acronym expanded, Acronyms-7
- FPL, Acronym expanded, Acronyms-7
- FPLS
  - Acronym expanded, Acronyms-7
  - Glossary entry, Glossary-15
- FPO, Acronym expanded, Acronyms-7
- FR, Acronym expanded, Acronyms-7
- Fraud and abuse control
  - Allocating costs to categories, 2-8
  - Description, 16-2
  - Front end detection system, 16-2
  - Function, description, 3-16
  - Introduction, 16-2
  - Other activities, 16-3
- Fringe benefits
  - Claiming
    - Actual basis, 4-18
    - Estimated basis, 4-19
    - NYC, 4-18
  - Costs, 4-18
  - Worksheet, 4-21
- FRM, Acronym expanded, Acronyms-7
- Front End Detection System (FEDS), 16-2
- FS, Acronym expanded, Acronyms-7
- FSB, Acronym expanded, Acronyms-7



## FSET

- Acronym expanded, Acronyms-7
- Glossary entry, Glossary-16

- FSICS, Acronym expanded, Acronyms-7

- FSNEP, Acronym expanded, Acronyms-7

- FSSB, Acronym expanded, Acronyms-7

- FTE, Acronym expanded, Acronyms-7

- FTOP, Acronym expanded, Acronyms-7

- FUFF, Acronym expanded, Acronyms-8

- Functional assignments

- Annual certification, 4-3

- Requirements for updating, 4-2

- Semiannual certification, 4-5

- Summary of salary and function assignments, 4-15

- Functions

- Assignment of non-salary expenses to, 5-3

- Classification codes defined, 3-2

- Definition, 3-2

- Description of each, 1-6, 3-3

- Non-salary expenditures, 5-4

- Fund, Glossary entry, Glossary-16

- FV, Acronym expanded, Acronyms-8

- FVO, Acronym expanded, Acronyms-8

## G

- GAAP, Acronym expanded, Acronyms-8

- GAGD, Acronym expanded, Acronyms-8

- GAO, Acronym expanded, Acronyms-8

- Garnished Wages, Glossary entry, Glossary-16

- Garnishment, Glossary entry, Glossary-16

- GASB, Acronym expanded, Acronyms-8

- GE, Acronym expanded, Acronyms-8

- GED®, Acronym expanded, Acronyms-8

- General Fund

- Glossary entry, Glossary-17

- General Information System (GIS) Messages, Glossary entry, Glossary-17

- General Ledger

- Glossary entry, Glossary-17

- General services

- Allocating costs to categories, 2-6

- Function, description, 3-5

- Reporting costs as program or administrative under TANF rules, 7-2

- General services function

- Description of CYF function, 30-4

- Introduction, 9-2

- Genetic Testing, Glossary entry, Glossary-17

- GFDC, Acronym expanded, Acronyms-8

- GH, Acronym expanded, Acronyms-8

## GIS

- Acronym expanded, Acronyms-8

- Glossary entry, Glossary-17

- GR, Acronym expanded, Acronyms-8

- Grant Diversion, Glossary entry, Glossary-17

- Gross Expenditures, Glossary entry, Glossary-17

- Gross Income Test, Glossary entry, Glossary-17

- Gross Wages, Glossary entry, Glossary-17

- Group Home, Glossary entry, Glossary-17

- Guardian Of The Mentally Disabled, Glossary entry, Glossary-17

- Guardian, Glossary entry, Glossary-17

## H

- HANYS, Acronym expanded, Acronyms-8

- HAP, Acronym expanded, Acronyms-8

- HCFA, Acronym expanded, Acronyms-8

- HEA Detail Report, Glossary entry, Glossary-18

- HEA, Acronym expanded, Acronyms-8

- Health Care Finance Administration (HCFA), Glossary entry, Glossary-17

- Health Related Facility, Glossary entry, Glossary-17

- HEAP

- Acronym expanded, Acronyms-8

- Allocating costs to categories, 2-8

- Claiming instructions, F11, 29-3

- Function, description, 3-17

- Glossary entry, Glossary-18

- Home Energy Assistance Program, 29-2

- HEAP-ADM, Acronym expanded, Acronyms-8

- HEAP-NPA, Acronym expanded, Acronyms-8

- HEAP-PA, Acronym expanded, Acronyms-8

- HEAP-SSI, Acronym expanded, Acronyms-8

- Heretofore/Hereafter Language, Glossary entry, Glossary-18

- HH, Acronym expanded, Acronyms-8

- HHAP, Acronym expanded, Acronyms-8

- HHS, Acronym expanded, Acronyms-8

- High density file storage and retrieval system, 5-13

- HIP, Acronym expanded, Acronyms-8

- HIV, Acronym expanded, Acronyms-8

- HMO, Acronym expanded, Acronyms-8

- Home Day Care, Glossary entry, Glossary-18

- Home Energy Assistance (HEA) Detail Report, Glossary entry, Glossary-18

- Home Energy Assistance Program (HEAP) Advisory Report, Glossary entry, Glossary-18

- Home Energy Assistance Program (HEAP), Glossary entry, Glossary-18

- Home Energy Summary Report, Glossary entry, Glossary-18
  - Home Energy Vendor, Glossary entry, Glossary-18
  - Home Health Aides, Glossary entry, Glossary-18
  - Home Management Services, Glossary entry, Glossary-18
  - Home Relief (HR), Glossary entry, Glossary-18
  - Homeless Housing and Assistance Program (HHAP), Glossary entry, Glossary-18
  - Homeless Intervention Program (HIP), Glossary entry, Glossary-18
  - Homeless Person(s), Glossary entry, Glossary-18
  - Hospital Financial Relief Legislation, Glossary entry, Glossary-18
  - Household Count, Glossary entry, Glossary-19
  - HR
    - Acronym expanded, Acronyms-8
    - Glossary entry, Glossary-18
  - HRA, Acronym expanded, Acronyms-9
  - HRF, Acronym expanded, Acronyms-9
  - HSEN, Acronym expanded, Acronyms-9
  - HTLV, Acronym expanded, Acronyms-9
  - HTP, Acronym expanded, Acronyms-9
  - HUD, Acronym expanded, Acronyms-9
  - Human Services Overburden Law, Glossary entry, Glossary-19
- I**
- I/CM (Intake/Case Maintenance)
    - Allocating costs to categories, 2-6
    - Function, description, 3-3
    - I/CM activities, 8-3
    - Introduction, 8-2
    - PA programs, 8-2
  - I/CM, Acronym expanded, Acronyms-9
  - I/CM-RMS, 8-6, 22-7
    - Activity for Shift Calculations
      - Defined, 22-11
    - Application of Results, 22-38
    - Back-up Paper Observation Form, 22-30
    - Code Combinations
      - Activity for Shift, 22-13, 22-23
      - Employment Activities, 22-13
      - Program Type, 22-12, 22-22
      - Special Funding/Tracking/MOE Activity, 22-13, 22-22
      - Transaction Type, 22-13
    - Code Definitions
      - Activity for Shift, 22-17
      - Employment Activities, 22-20
      - Program Type, 22-14
      - Special Funding/Tracking/MOE Activity, 22-16
      - Transaction Type, 22-15
  - Database System, 22-8
    - Initial Observation Data Form, 22-27
    - Observation Data Form, 22-28
    - Sample Selection, 22-25
  - Description, 22-2
  - Employment Activities
    - Defined, 22-12
  - NYC Job Centers, 22-3
    - Current Approach, 22-4
    - Units Within, 22-5
  - NYCWAY, 22-21
  - Observation Flow, 22-23
  - Overview, 22-2
  - Process Specifics, 22-7
  - Program Type
    - Defined, 22-10
  - Projected Statistical Validity, 22-7
  - Purpose, 22-2
  - Quarterly Statistical Reports, 22-31
  - RMS Coordinator, District, 22-8
  - RMS Coordinator, State, 22-8
  - Special Funding/Tracking/MOE Activity
    - Defined, 22-11
  - Specific Codes and Definitions Used, 22-10
  - Staff excluded whose costs are included
    - as I/CM (F1), 22-10
  - Staff Included, NYC, 22-9
  - Staff Included, Upstate, 22-9
  - STARS, 22-21
  - State Observation Staff, 22-8
  - Transaction Type
    - Defined, 22-11
  - I/CM-RMS, Acronym expanded, Acronyms-9
  - ICF, Acronym expanded, Acronyms-9
  - ICM, Acronym expanded, Acronyms-9
  - ICMFASA, Acronym expanded, Acronyms-9
  - ID, Acronym expanded, Acronyms-9
  - IDA, Acronym expanded, Acronyms-9
  - IHE, Acronym expanded, Acronyms-9
  - ILP
    - Acronym expanded, Acronyms-9
    - Glossary entry, Glossary-19
  - IM, Acronym expanded, Acronyms-9
  - Immigrant, Glossary entry, Glossary-19
  - IMU, Acronym expanded, Acronyms-9
  - INA, Acronym expanded, Acronyms-9
  - Incentive Payment, Glossary entry, Glossary-19
  - Incidentals, Glossary entry, Glossary-19
  - Independent Living Program (ILP)
    - Glossary entry, Glossary-19
  - Indirect Expenses, Glossary entry, Glossary-19

Indirect Or Vouchered Payment, Glossary entry, Glossary-19

Indirect Payment Check Register, Glossary entry, Glossary-19

Indirect Payment Lines, Glossary entry, Glossary-19

Indirect Payment Processing Subsystem (IPPS), Glossary entry, Glossary-19

INF, Acronym expanded, Acronyms-9

Information on office space rental charges in publicly owned buildings  
Instructions for LDSS-539, 24-11

In-kind contributions  
Basic rules for determining, 5-30  
Guidelines for reporting, 5-30  
Valuation, 5-30

In-kind services, 5-30

INS, Acronym expanded, Acronyms-9

Intake and assessment team, 30-3

Interagency contracts  
Necessary provisions, 5-17

Inter-district Jurisdictional Disputes  
Glossary entry, Glossary-19

Interest, 24-9  
Costs on SEAMC, 24-10

Interviews  
Conducting for SRMS, 23-6

IPPS  
Acronym expanded, Acronyms-9  
Glossary entry, Glossary-19

IPV, Acronym expanded, Acronyms-9

IRAP, Acronym expanded, Acronyms-9

IRCA, Acronym expanded, Acronyms-9

IRS, Acronym expanded, Acronyms-9

IV-B, Acronym expanded, Acronyms-9

IV-D, Acronym expanded, Acronyms-9

IV-E, Acronym expanded, Acronyms-9

## J

J/O, Acronym expanded, Acronyms-10

JD, Acronym expanded, Acronyms-9

JD/PINS, Glossary entry, Glossary-20

JD/PINS, Acronym expanded, Acronyms-10

JOB accounting software, requirements for use, 5-13

JOBS, Acronym expanded, Acronyms-10

JTPA, Acronym expanded, Acronyms-10

JTPC, Acronym expanded, Acronyms-10

Jurisdiction, Glossary entry, Glossary-20

## L

Laboratory paternity determination costs, 5-16

LAC, Acronym expanded, Acronyms-10

LAF, Acronym expanded, Acronyms-10

LAN, Acronym expanded, Acronyms-10

LCM, Acronym expanded, Acronyms-10

LDF  
Acronym expanded, Acronyms-10  
Glossary entry, Glossary-20

LDFFBH, Acronym expanded, Acronyms-10

LDSS, Acronym expanded, Acronyms-10

LDSS-157  
Glossary entry, Glossary-34

LDSS-157A  
Glossary entry, Glossary-34

LDSS-187  
Glossary entry, Glossary-32

LDSS-539  
Charges to other federally aided programs in building, 24-13  
Detail of costs in rental charges, 24-12  
Explanation of charges in excess of 75% of lowest comparable rental, 24-13  
General identifying data, 24-11  
Instructions, 24-11  
Rental charges in relation to comparable rentals, 24-12  
Submitting form, 24-15

LDSS-843  
Glossary entry, Glossary-35

LDSS-923  
Instructions, detail, 7-3  
Instructions, summary, 7-6

LDSS-923A  
Instructions, detail, 7-8  
Instructions, summary, 7-10

LDSS-923B  
Instructions, detail, 7-12  
Instructions, summary, 7-12

LDSS-931  
Glossary entry, Glossary-35

LDSS-949, Glossary entry, Glossary-24

LDSS-1040  
Glossary entry, Glossary-32

LDSS-1047  
Glossary entry, Glossary-35

LDSS-1272, Glossary entry, Glossary-35

LDSS-1272A  
Instructions, 19-2

LDSS-1272A, Glossary entry, Glossary-35

LDSS-1272A-1  
Instructions, 19-2

- LDSS-1285  
Glossary entry, Glossary-34
- LDSS-1372  
Glossary entry, Glossary-34
- LDSS-2109, Glossary entry, Glossary-34
- LDSS-2346  
Form, 6-25  
Instructions, section 2, 6-23
- LDSS-2347  
Glossary entry, Glossary-33  
Instructions, 7-17
- LDSS-2347A  
Distribution of costs, 8-6  
Glossary entry, Glossary-33  
Instructions, 8-7
- LDSS-2347B  
Calculation of child care block grant subject to 5% federal cap, 9-17  
Components requiring separate identification for funding, 9-23  
Glossary entry, Glossary-33  
Instructions, 9-15  
Procedures for calculating shares, 9-15
- LDSS-2347B-1  
Instructions, 10-19  
Section 2, Computation of Central Services Federal Share, 10-23
- LDSS-2347B-1, Glossary entry, Glossary-33
- LDSS-2347B-2  
Glossary entry, Glossary-33  
Instructions, 11-6  
Section 1 Calculation of shares, 11-7  
Section 2 Central services costs, 11-10  
Section 3 SN Beneficial costs, 11-12
- LDSS-2347B-3  
Claiming medical assistance policy planning/administration costs, 12-4  
Glossary entry, Glossary-33  
Section 1, Calculation of federal, state, local shares, 12-5  
Section 2, Calculation of Central Services costs, 12-6
- LDSS-2347C  
Glossary entry, Glossary-33  
Instructions, 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 Central Services Federal Shares, 13-9
- LDSS-2347E  
Glossary entry, Glossary-33  
Instructions, 14-4
- Section 1-Calculation of federal, state and local shares, 14-5
- Section 2-Computation of Central Services Federal Share, 14-6
- LDSS-2347F  
Glossary entry, Glossary-33  
Instructions, 16-6
- LDSS-2347N  
Glossary entry, Glossary-34  
Instructions, 32-6  
Section 1-Calculation of federal, state and local shares, 32-6  
Section 2-Computation of Central Services federal share, 32-8
- LDSS-2517, Glossary entry, Glossary-32
- LDSS-2530, Glossary entry, Glossary-10
- LDSS-2547  
Glossary entry, Glossary-33  
Instructions, 15-14  
Section 1-Calculation of allocation percents, 15-14  
Section 2-Expenditure allocation and calculation of federal and state reimbursement, 15-16  
Section 3-Calculation of Central Services federal share, 15-23
- LDSS-2674  
Instructions, 15-4  
Section 1-Administrative and overhead costs, 15-5  
Section 2-Summary of Title IV-D personnel hours, 15-5  
Section 3-Calculation of case type percentages for Title IV-D, 15-6  
Section 4-Allocation of Title IV-D costs to functions TANF, Non-TANF and Non-IV-D, 15-8
- LDSS-2921, Glossary entry, Glossary-9
- LDSS-2970, Glossary entry, Glossary-36
- LDSS-3209  
Glossary entry, Glossary-25
- LDSS-3274  
Glossary entry, Glossary-33
- LDSS-3479  
Glossary entry, Glossary-34
- LDSS-3510  
Claiming Cuban/Haitian administrative costs, 25-3  
Claiming refugee administrative costs, 25-3  
Glossary entry, Glossary-35  
Instructions, 25-3  
Direct Charge Method, 25-9  
Indirect Method, 25-3
- LDSS-3551  
Glossary entry, Glossary-35
- LDSS-3570, Glossary entry, Glossary-6
- LDSS-3871  
Glossary entry, Glossary-35

LDSS-3922  
Glossary entry, Glossary-31, Glossary-35

LDSS-4283  
Glossary entry, Glossary-34

LDSS-4744  
Glossary entry, Glossary-32

LDSS-4975  
Glossary entry, Glossary-36

LDSS-4975 (RF-17 Summary)  
Instructions, 18-9

LDSS-4975A (RF-17 Worksheet)  
Instructions, 18-3

LDSS-5045  
Glossary entry, Glossary-34

LDSS-5380, Glossary entry, Glossary-35

Legal Father, Glossary entry, Glossary-20

Legal Guardian and Ward, Glossary entry, Glossary-20

Legally Responsible Relative, Glossary entry, Glossary-20

LEIA, Acronym expanded, Acronyms-10

Liability insurance, claiming as non-salary costs, 5-25

Liability, Glossary entry, Glossary-20

Lien, Glossary entry, Glossary-20

LIF  
Acronym expanded, Acronyms-10  
Glossary entry, Glossary-21

LIHEAA, Acronym expanded, Acronyms-10

LIHEAP, Acronym expanded, Acronyms-10

Liquidating, Glossary entry, Glossary-20

LIVES, Acronym expanded, Acronyms-10

Local Administration Fund (LAF), Glossary entry, Glossary-20

Local Data Feedback (LDF), Glossary entry, Glossary-20

Local Data Feedback Report, Glossary entry, Glossary-20

Local Share Medicaid Takeover Plan, 2-13, 11-6

Lombardi Pool, Glossary entry, Glossary-20

Long Term Home Health Care Program (LTHHCP),  
Glossary entry, Glossary-20

Low Income Families (LIF), Glossary entry, Glossary-21

LRR, Acronym expanded, Acronyms-10

LTC, Acronym expanded, Acronyms-10

LTHHCP  
Acronym expanded, Acronyms-10  
Glossary entry, Glossary-20

LTR, Acronym expanded, Acronyms-10

Lump Sum Income, Glossary entry, Glossary-21

## M

M, Acronym expanded, Acronyms-10

MA, Acronym expanded, Acronyms-10

MABEL, Acronym expanded, Acronyms-10

Maintenance in Lieu of Rent (MLR)  
Costs, 5-23, 24-2  
Depreciation allowances, 24-4  
Glossary entry, Glossary-21  
Introduction, 24-2

Maintenance of Effort (MOE), Glossary entry, Glossary-21

Management and Administrative Reporting Subsystem (MARS), Glossary entry, Glossary-21

Management studies  
Administrative surveys and, 5-21

Manual Check Control Report, Glossary entry, Glossary-21

Manual Check Direct Payment Roll, Glossary entry, Glossary-21

Manual Check Issuance, Glossary entry, Glossary-21

Manual Check/Issued Summary, Glossary entry, Glossary-21

MAP, Acronym expanded, Acronyms-10

MAPP, Acronym expanded, Acronyms-10

MAR, Acronym expanded, Acronyms-10

MARG, Acronym expanded, Acronyms-10

MARS  
Acronym expanded, Acronyms-10

MARS/SURS, Acronym expanded, Acronyms-11

Mass Reauthorization, Glossary entry, Glossary-22

MD, Acronym expanded, Acronyms-11

Medicaid Management Information System  
Glossary entry, Glossary-22

Medicaid, Glossary entry, Glossary-22

Medical assistance  
Allocating costs to categories, 2-7  
Eligibility/authorization/payments  
Claiming costs on LDSS-2347B-2, 11-6  
Function, description, 3-10, 11-2  
Introduction, 11-2  
Local share medicaid takeover, 11-6  
MA federal participating percentages, 11-7

Policy planning/administration  
Function, description, 3-10

Policy planning/administration function  
Claiming costs on LDSS-2347B-3, 12-4  
Description, 12-2  
Introduction, 12-2

Medical assistance policy planning/administration  
Allocating costs to categories, 2-7

Medical Support, Glossary entry, Glossary-22

Medical transportation costs, 5-14

Medically Needy, Glossary entry, Glossary-22  
 Mental Hygiene Releasee, Glossary entry, Glossary-22  
 Mentally Disabled, Glossary entry, Glossary-22  
 Microfiche, Glossary entry, Glossary-23  
 MICS, Acronym expanded, Acronyms-11  
 MLR  
   Acronym expanded, Acronyms-11  
   Current claiming, instructions for, 24-15  
   Glossary entry, Glossary-2, Glossary-21  
   Retroactive claims  
     Instructions, 24-16  
 MLR, Statement of Estimated Annual Maintenance Costs (SEAMC), 24-4  
 MMIS  
   Acronym expanded, Acronyms-11  
 Modified Accrual Basis Of Accounting, Glossary entry, Glossary-23  
 MOE  
   Acronym expanded, Acronyms-11  
   Glossary entry, Glossary-21  
 Monthly Payment Statistics Report, Glossary entry, Glossary-23  
 Monthly Summary of Recovery Collections (LDSS-949), Glossary entry, Glossary-24  
 MOP, Acronym expanded, Acronyms-11  
 MOU, Acronym expanded, Acronyms-11  
 MR-0-01 - Medical Assistance Financial Status, Glossary entry, Glossary-23  
 MR-0-01A - Medical Assistance Financial (Program) Status, Glossary entry, Glossary-23  
 MR-0-13 - Rate of Adjustments Summary, Glossary entry, Glossary-23  
 MR-0-14 - Rate Adjustments Reports, Glossary entry, Glossary-23  
 MR-0-30 - Analysis of Assistance Payments, Glossary entry, Glossary-23  
 MR-0-36 - MA Statistical Report, Glossary entry, Glossary-23  
 MR-0-39 - Analysis of Medicaid Payments By Month Of Service, Glossary entry, Glossary-23  
 MR-0-50 - Medical Assistance Program Statistics, Glossary entry, Glossary-23  
 MR-0-51 - Breakdown of MA Services By Month Of Service, Glossary entry, Glossary-23  
 MR-0-54 - Total Analysis of Assistance Payments, Glossary entry, Glossary-23  
 MR-0-72 – Medical Systems Expenditures by Source of Funds – Current Payments, Glossary entry, Glossary-24  
 MR-0-73 – Medical Systems Expenditures by Source of Funds - Retro Payments, Glossary entry, Glossary-24  
 MRA, Acronym expanded, Acronyms-11  
 MRB/A, Acronym expanded, Acronyms-11

MRO, Acronym expanded, Acronyms-11  
 MRPQ01 (MMIS Shares Report), Glossary entry, Glossary-24  
 MRPQ02 (MMIS Shares Report), Glossary entry, Glossary-24  
 MSAR, Acronym expanded, Acronyms-11  
 MSE, Acronym expanded, Acronyms-11

## N

NCP, Acronym expanded, Acronyms-11  
 Net Income, Glossary entry, Glossary-24  
 New York City Fiscal Year, Glossary entry, Glossary-24  
 New York State Child Care Block Grant (NYSCCBG) Glossary entry, Glossary-24  
 New York State Nutrition Improvement Project (NYSNIP), Glossary entry, Glossary-24  
 New York State Refugee Resettlement Assistance Program (NYSRRAP), Glossary entry, Glossary-24  
 New York State Supportive Housing Program (NYSSHP) Glossary entry, Glossary-24  
 New York Works Block Grant (NYWBG), Glossary entry, Glossary-24  
 Non-administration/local programs  
   Function, description, 3-19  
 Non-administration/local programs function  
   Description, 30-8  
   Introduction, 27-2  
   Procedures to allocate F30 training costs, 27-8  
   Procedures to allocate indirect costs to the F30 sub-functions, 27-3  
   Types of employees assigned to CYF function, 30-10  
 Non-Assistance, Glossary entry, Glossary-24  
 Non-Custodial Parent, Glossary entry, Glossary-25  
 Non-immigrant, Glossary entry, Glossary-25  
 Non-personal Work Expense, Glossary entry, Glossary-25  
 Non-salary costs  
   Administrative surveys and management studies, 5-21  
   Coding on cost allocation plan, 2-3  
   Cooperative agreements, 5-16  
   Description, 5-2  
   EDP services or installation, 5-12  
   Equipment, 5-24  
   F5 MA policy planning/administration, 5-15  
   Function codes for identifying, 5-4  
   High density file storage, 5-13

- Identifying by type of expense, function and object of expense, 5-6
  - Introduction, 5-2
  - JOB accounting software, 5-13
  - Laboratory paternity determination, 5-16
  - Liability insurance, 5-25
    - Allowable costs, 5-27
    - Self-insurance, applicable law, 5-25
    - Unallowable costs, 5-28
  - Maintenance costs in lieu of rent (MLR), 24-2
  - Medical transportation costs, 5-14
  - Non-Comprehensive Child Welfare Information System related information technology costs, 5-28
  - NYC's system for assignment of, 5-5
  - Office space, 5-21
    - Maintenance costs in lieu of rent (MLR), 5-23
    - Reimbursement for rental of privately owned space, 5-22
    - Reimbursement for rental of publicly owned space, 5-22
  - Physical exams for foster parents, 5-14
  - Professional medical contracts, 5-15
  - Reserved accommodations, 5-14
  - Single audit, 5-21
  - Special conditions and standards for claiming, 5-12
  - Vendor costs, 5-28
  - Non-Service Authorization, Glossary entry, Glossary-25
  - Non-services Direct Check Cancellation Abstract, Glossary entry, Glossary-25
  - Non-services Direct Check Cancellation Roll, Glossary entry, Glossary-25
  - Non-services Direct Payment, Glossary entry, Glossary-25
  - Non-services Indirect Check Cancellation Abstract, Glossary entry, Glossary-25
  - Non-services Indirect Check Cancellation Roll, Glossary entry, Glossary-25
  - Non-services Indirect Payment Abstract, Glossary entry, Glossary-25
  - Non-services Indirect Payment Category Summary, Glossary entry, Glossary-25
  - Non-services Indirect Payment Roll, Glossary entry, Glossary-25
  - Non-tax Levy Funds, Glossary entry, Glossary-26
  - Non-title IV-E, Glossary entry, Glossary-26
  - Non-voluntary Placement, Glossary entry, Glossary-26
  - Notice Of Claim Settlement Federal Share, Glossary entry, Glossary-26
  - Notice Of Claim Settlement State Share, Glossary entry, Glossary-26
  - Notice of Claim Settlement, Glossary entry, Glossary-26
  - NPA, Acronym expanded, Acronyms-11
  - NR, Acronym expanded, Acronyms-11
  - NSF, Acronym expanded, Acronyms-11
  - NTA, Acronym expanded, Acronyms-11
  - NYC, Acronym expanded, Acronyms-11
  - NYCRR, Acronym expanded, Acronyms-11
  - NYS, Acronym expanded, Acronyms-11
  - NYSCCBG
    - Acronym expanded, Acronyms-11
    - Glossary entry, Glossary-24
  - NYSDSS, Acronym expanded, Acronyms-11
  - NYSNIP
    - Acronym expanded, Acronyms-11
    - Glossary entry, Glossary-24
  - NYSRRAP
    - Acronym expanded, Acronyms-11
    - Glossary entry, Glossary-24
  - NYSSHP
    - Acronym expanded, Acronyms-11
    - Glossary entry, Glossary-24
  - NYWBG
    - Acronym expanded, Acronyms-11
    - Glossary entry, Glossary-24
- O
- OASAS, Acronym expanded, Acronyms-11
  - OASDI, Acronym expanded, Acronyms-11
  - OBFDM
    - Acronym expanded, Acronyms-12
    - Glossary entry, Glossary-26
  - Object of Expenditure, Glossary entry, Glossary-26
  - Object of expense codes
    - Assigning non-salary expenses to, 5-3
  - Obligation, Glossary entry, Glossary-26
  - OBRA, Acronym expanded, Acronyms-12
  - OCFS
    - Acronym expanded, Acronyms-12
    - Glossary entry, Glossary-26
  - OCSE
    - Acronym expanded, Acronyms-12
    - Glossary entry, Glossary-26
  - OFA, Acronym expanded, Acronyms-12
  - Office of Budget, Finance and Data Management (OBFDM), Glossary entry, Glossary-11
  - Office of Child Support Enforcement (OCSE), Glossary entry, Glossary-26
  - Office of Children and Family Services (OCFS), Glossary entry, Glossary-26
  - Office of Medicaid Management (OMM), Glossary entry, Glossary-26
  - Office of Refugee and Immigrant Services (ORIS), Glossary entry, Glossary-26

Office of Temporary and Disability Assistance (OTDA),  
Glossary entry, Glossary-26

Office space

Rental charges in publicly owned buildings,  
submitting form LDSS-539, 24-15

Office space, claiming as non-salary costs, 5-21

OFT, Acronym expanded, Acronyms-12

OGS, Acronym expanded, Acronyms-12

OJT, Acronym expanded, Acronyms-12

OMB, Acronym expanded, Acronyms-12

OMH, Acronym expanded, Acronyms-12

OMM, Glossary entry, Glossary-26

OMRDD, Acronym expanded, Acronyms-12

On-the-job Training, Glossary entry, Glossary-26

OPS, Acronym expanded, Acronyms-12

OPWDD, Acronym expanded, Acronyms-12

Order For Supplies/services (Voucher), Glossary  
entry, Glossary-27

Organization in CYF, description of, 30-2

Organization of Albany County Dept. of Children Youth  
and Families, 30-2

ORIS

Acronym expanded, Acronyms-12

Glossary entry, Glossary-26

OSC, Acronym expanded, Acronyms-12

OTDA

Acronym expanded, Acronyms-12

Glossary entry, Glossary-26

OTG, Acronym expanded, Acronyms-12

Other reimbursable programs

Allocating costs to categories, 2-8

Description, 18-2

Function, description, 3-18

Introduction, 18-2

Types of costs allocated to, 18-3

Types of employees assigned to, 18-2

Other reimbursable programs function

Description, 30-7

Types of employees assigned to CYF function, 30-9

Overall overhead

Function, description, 3-20

Overall overhead function

Description, 30-8

Introduction, 28-2

Overhead costs, 4-21

Allocating to F30 non-administrative/local  
programs, 2-12

Allocation of F20, 26-3

Allocation of F40, 28-3

Allocation procedures, 4-22

Alternate allocation procedures for F30, 27-6

Central services costs, 27-7

Non-salary costs, 27-7

Salary costs, 27-6

OVESID, Acronym expanded, Acronyms-12

OVR, Acronym expanded, Acronyms-12

## P

PA

Glossary entry, Glossary-29

PA Household, Glossary entry, Glossary-27

PA, Acronym expanded, Acronyms-12

PAB, Acronym expanded, Acronyms-12

Parent Locator Service, Glossary entry, Glossary-27

Parent, Glossary entry, Glossary-27

Paternity determination, laboratory costs, 5-16

Paternity, Glossary entry, Glossary-27

Payment Abstract, Glossary entry, Glossary-27

Payment Category Control Report, Glossary  
entry, Glossary-27

Payment Category Summary, Glossary

entry, Glossary-27

Payment Check Register, Glossary entry, Glossary-27

Payment Control Advisory Report, Glossary

entry, Glossary-27

Payment Month, Glossary entry, Glossary-28

Payment Roll, Glossary entry, Glossary-28

Payment Summary by Case Type, Glossary  
entry, Glossary-28

PCA, Acronym expanded, Acronyms-12

PCAP, Acronym expanded, Acronyms-12

Per Diem, Glossary entry, Glossary-28

Personal Property, Glossary entry, Glossary-28

Personal Responsibility And Work Opportunity  
Reconciliation Act (PRWORA), Glossary  
entry, Glossary-28

Personal Work Expenses, Glossary entry, Glossary-28

PG, Acronym expanded, Acronyms-12

PG-ADC, Acronym expanded, Acronyms-12

Physical exams for foster parents, 5-14

PICS, Acronym expanded, Acronyms-12

PID, Acronym expanded, Acronyms-12

PIN

Acronym expanded, Acronyms-12

PINS, Acronym expanded, Acronyms-13

PLS, Acronym expanded, Acronyms-13

PNA, Acronym expanded, Acronyms-13

POC, Acronym expanded, Acronyms-13

Policy, Glossary entry, Glossary-28

POS, Acronym expanded, Acronyms-13

Poverty Level Guidelines, Glossary entry, Glossary-28

Poverty Level, Glossary entry, Glossary-28

Power Of Attorney, Glossary entry, Glossary-29



Prenatal Care Assistance Program (PCAP), Glossary entry, Glossary-29

Preschool Supportive Health Services Program (PSHSP), Glossary entry, Glossary-29

Presumptive Eligibility  
Glossary entry, Glossary-29

Private Proprietary Home for Adults, Glossary entry, Glossary-29

Process Month, Glossary entry, Glossary-29

Protective Payment, Glossary entry, Glossary-29

PRUCOL, Acronym expanded, Acronyms-13

PRWORA  
Acronym expanded, Acronyms-13  
Glossary entry, Glossary-28

PSA, Acronym expanded, Acronyms-13

PSC, Acronym expanded, Acronyms-13

PSHSP, Acronym expanded, Acronyms-13

PSQI, Acronym expanded, Acronyms-13

Public Assistance Employment Program Under TANF,  
Glossary entry, Glossary-29

Public Home, Glossary entry, Glossary-29

Public Institution, Glossary entry, Glossary-29

Public Work Program (PWP), Glossary entry, Glossary-29

Purchase of service agreements  
Child support activities, 15-4  
for local CSE and SCU, 5-19

Pure Rate, Glossary entry, Glossary-30

Putative Father, Glossary entry, Glossary-30

PWA, Acronym expanded, Acronyms-13

PWP, Acronym expanded, Acronyms-13

## Q

QC, Acronym expanded, Acronyms-13

QER  
Acronym expanded, Acronyms-13  
Glossary entry, Glossary-30

QMB, Acronym expanded, Acronyms-13

QR, Acronym expanded, Acronyms-13

Qualified Alien, Glossary entry, Glossary-30

Quarterly Expenditure Report (QER), Glossary entry, Glossary-30

## R

Raise the Age (RTA)  
Acronym expanded, Acronyms-14

Glossary entry, Glossary-30

Random Moment Study  
Allocating I/CM costs, 2-11

Random Moment Study (RMS), Glossary entry, Glossary-30

Random Moment Survey  
Allocating General services, 2-11

RAP, Acronym expanded, Acronyms-13

RAW, Acronym expanded, Acronyms-13

RCA  
Acronym expanded, Acronyms-13  
Glossary entry, Glossary-31

Recertification Guide, Glossary entry, Glossary-30

Recertification, Glossary entry, Glossary-30

Recipient, Glossary entry, Glossary-30

Recoupment, Glossary entry, Glossary-31

Recoveries  
Glossary entry, Glossary-31

Refugee and Cuban/Haitian Entrant programs  
Description, 25-2  
Introduction, 25-2  
Types of costs, 25-3

Refugee Cash Assistance (RCA), Glossary entry, Glossary-31

Refugee Medical Assistance (RMA), Glossary entry, Glossary-31

Refugee, Glossary entry, Glossary-31

Refund, Glossary entry, Glossary-31

Reimbursement Claim for Special Projects  
Glossary entry, Glossary-31, Glossary-35

Reimbursement Form (RF), Glossary entry, Glossary-31

Reimbursement rates  
For administration of district programs, 2-13

Removal, Glossary entry, Glossary-31

Rent  
Depreciation and use allowances for maintenance in lieu of, 24-4  
Maintenance costs in lieu of, 5-23, 24-2  
Reimbursement for privately owned space, 5-22  
Reimbursement for publicly owned space, 5-22  
Rental space, 24-17

Rent Supplement Program, Glossary entry, Glossary-31

Repatriate, Glossary entry, Glossary-31

Repayment, Glossary entry, Glossary-31

Representative Payee  
Glossary entry, Glossary-31

Reserved accommodations, claiming as non-salary cost, 5-14

Resources, Glossary entry, Glossary-31

Respite Care, Glossary entry, Glossary-32

Restricted Payment, Glossary entry, Glossary-32

- Revenue
    - Glossary entry, Glossary-32
  - Revolving Fund
    - Glossary entry, Glossary-32
  - RF
    - Acronym expanded, Acronyms-13
    - Glossary entry, Glossary-31
  - RF-17
    - Introduction, 18-3
  - RFP, Acronym expanded, Acronyms-13
  - RIN, Acronym expanded, Acronyms-13
  - RMA
    - Acronym expanded, Acronyms-13
    - Glossary entry, Glossary-31
  - RMS
    - Acronym expanded, Acronyms-13
    - Glossary entry, Glossary-30
    - See Also I/CM-RMS, 22-1
    - See Also SRMS, 23-1
  - RMTS, Acronym expanded, Acronyms-13
  - ROS, Acronym expanded, Acronyms-13
  - Roster for administrative staff training, instructions, 27-8
  - RRP, Acronym expanded, Acronyms-13
  - RSDI, Acronym expanded, Acronyms-13
  - RSSP, Acronym expanded, Acronyms-14
  - RSVP, Acronym expanded, Acronyms-14
  - RTF, Acronym expanded, Acronyms-14
- S**
- S/CC, Acronym expanded, Acronyms-14
  - S/FED, Acronym expanded, Acronyms-14
  - S/UR, Acronym expanded, Acronyms-15
  - SACC, Acronym expanded, Acronyms-14
  - SACWIS, Acronym expanded, Acronyms-14
  - Safety Net Assistance (SNA), Glossary entry, Glossary-32
  - Safety Net Assistance Program (SNAP), Glossary entry, Glossary-32
  - Salary costs
    - Allocation to functions, 4-5
    - Requirements for classifying personnel, 4-2
    - Summary of salary and function assignments, 4-15
    - Transferring to Schedule D, 4-17
  - Sample
    - Preparing for SRMS, 23-5
  - SAP, Acronym expanded, Acronyms-14
  - Satisfactory Transmission Report, Glossary entry, Glossary-32
  - SAU, Acronym expanded, Acronyms-14
  - SAW, Acronym expanded, Acronyms-14
  - Schedule, Glossary-34
  - Schedule A
    - Glossary entry, Glossary-32
  - Schedule A-1
    - Glossary entry, Glossary-32
  - Schedule B
    - Glossary entry, Glossary-32
  - Schedule C
    - Glossary entry, Glossary-32
  - Schedule D
    - Claiming F30 costs, 27-12
    - Glossary entry, Glossary-33
    - Instructions for completing, 7-17
    - Transferring salary and staff functional assignments, 4-17
  - Schedule D-1
    - Glossary entry, Glossary-33
    - Instructions, 8-7
  - Schedule D-2
    - Glossary entry, Glossary-33
    - Instructions, 9-15
  - Schedule D-3
    - Glossary entry, Glossary-33
    - Instructions, 10-19
  - Schedule D-4
    - Glossary entry, Glossary-33
    - Instructions, 11-7
  - Schedule D-5
    - Glossary entry, Glossary-33
    - Instructions, 12-4
  - Schedule D-6
    - Glossary entry, Glossary-33
    - Instructions, 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 Central Services Federal Shares, 13-9
  - Schedule D-7
    - Glossary entry, Glossary-33
    - Instructions, 14-4
    - Section 1-Calculation of federal, state and local shares, 14-5
    - Section 2-Computation of Central Services federal share, 14-6
  - Schedule D-8
    - Glossary entry, Glossary-33
    - Instructions, 15-14
  - Schedule D-10
    - Glossary entry, Glossary-33
    - Instructions, 16-6
  - Schedule D-17
    - Glossary entry, Glossary-33

- Schedule D-18
  - Glossary entry, Glossary-34
  - Instructions, 32-6
  - Section 1-Calculation of federal, state and local shares, 32-6
  - Section 2-Computation of Central Services federal share, 32-8
- Schedule E
  - Glossary entry, Glossary-34
- Schedule E-1
  - Glossary entry, Glossary-34
- Schedule F
  - Glossary entry, Glossary-34
- Schedule G
  - Glossary entry, Glossary-34
- Schedule G-2
  - Glossary entry, Glossary-34
- Schedule H
  - Glossary entry, Glossary-34
- Schedule K
  - Glossary entry, Glossary-34
- Schedule LDSS-3922
  - Glossary entry, Glossary-35
- Schedule N
  - Glossary entry, Glossary-34
- Schedule RF-17
  - Instructions, 18-9
- Schedule RF-2
  - Glossary entry, Glossary-35
- Schedule RF-2A
  - Glossary entry, Glossary-35
  - Instructions, 19-2
- Schedule RF-2A Worksheet
  - Instructions, 19-2
- Schedule RF-3
  - Glossary entry, Glossary-35
- Schedule RF-4
  - Glossary entry, Glossary-35
- Schedule RF-6
  - Glossary entry, Glossary-35
- Schedule RF-6A
  - Glossary entry, Glossary-35
  - Instructions
    - Direct charge method, 25-9
    - Indirect method, 25-3
- Schedule RF-7
  - Glossary entry, Glossary-35
- Schedule RF-8
  - Glossary entry, Glossary-35
- Schedule RF-9
  - Glossary entry, Glossary-35
- SCHIP, Acronym expanded, Acronyms-14
- SCHIP-MA, Glossary entry, Glossary-36, Glossary-37
- School Supportive Health Services Program (SSHSP), Glossary entry, Glossary-36
- SCU
  - Acronym expanded, Acronyms-14
  - Glossary entry, Glossary-39
- SDA, Acronym expanded, Acronyms-14
- SDU, Acronym expanded, Acronyms-14
- SDVA, Acronym expanded, Acronyms-14
- SDX, Acronym expanded, Acronyms-14
- SEAMC
  - Acronym expanded, Acronyms-14
  - Deadline for completing, 24-15
  - Depreciation costs appearing on, 24-6
  - Glossary entry, Glossary-37
  - Interest costs, 24-10
  - Preparation, 24-3
  - Submission, 24-3
- SED, Acronym expanded, Acronyms-14
- SEMI, Acronym expanded, Acronyms-14
- Services (Non Title XX), Glossary entry, Glossary-36
- Services (Title IV-E), Glossary entry, Glossary-36
- Services (Title XX), Glossary entry, Glossary-36
- Services Authorization (LDSS-2970), Glossary entry, Glossary-36
- Services Financial Eligibility Display/turnaround Document (SFED/T), Glossary entry, Glossary-36
- Services Indirect Check Cancellation Abstract, Glossary entry, Glossary-36
- Services Indirect Check Cancellation Roll, Glossary entry, Glossary-36
- Services Indirect Payment Abstract, Glossary entry, Glossary-36
- Services Indirect Payment Category Summary, Glossary entry, Glossary-36
- Services Indirect Payment Roll, Glossary entry, Glossary-36
- Settlement, Glossary entry, Glossary-37
- SFED/T
  - Acronym expanded, Acronyms-14
  - Glossary entry, Glossary-36
- SFY
  - Acronym expanded, Acronyms-14
  - Glossary entry, Glossary-37
- SHEA, Acronym expanded, Acronyms-14
- SHFYA, Acronym expanded, Acronyms-14
- SILP
  - Acronym expanded, Acronyms-14
  - Glossary entry, Glossary-38
- Single audit, claiming as non-salary costs, 5-21
- Singles/Childless Couples (S/CC), Glossary entry, Glossary-37
- SIR, Acronym expanded, Acronyms-14
- SLEB, Acronym expanded, Acronyms-14

- SLIAG, Acronym expanded, Acronyms-14
- SNA
  - Acronym expanded, Acronyms-14
  - Glossary entry, Glossary-32
- SNA-FP, Acronym expanded, Acronyms-14
- SNAP
  - Acronym expanded, Acronyms-15
  - Certification activities, 14-2
  - Description of F7 function, 14-2
  - Fair hearings, 14-3
  - Glossary entry, Glossary-32
  - Issuance, EBT, 14-3
  - Nutrition Education, 14-3
  - Other activities, 14-3
- SNAP E&T
  - Acronym expanded, Acronyms-15
- SNAP E&T, glossary entry, Glossary-38
- SNAP time report
  - Instructions, 4-8
- SNAP time report summary
  - Instructions, 4-8
- SNAP-Ed
  - Acronym expanded, Acronyms-15
- SNAP-Ed, Glossary entry, Glossary-38
- SNF, Acronym expanded, Acronyms-15
- SN-FNP, Acronym expanded, Acronyms-15
- SN-MOE, Acronym expanded, Acronyms-15
- SOB, Acronym expanded, Acronyms-15
- Social Services Block Grant (SSBG), Glossary entry, Glossary-37
- SPARCS, Acronym expanded, Acronyms-15
- Special conditions and standards for claiming non-salary costs, 5-12
- SPLO, Acronym expanded, Acronyms-15
- SPLS, Glossary entry, Glossary-37
- SR Schedule
  - Glossary entry, Glossary-37
- SR, Acronym expanded, Acronyms-15
- SRM, Acronym expanded, Acronyms-15
- SRMS
  - Adult protective activity types, 23-21
  - Background, 23-2
  - Conducting the Interviews, 23-6
  - Controlling the Sample, 23-5
  - Daily Control Log, 23-5
  - Frequency, 23-5
  - Funding Outcome, 23-25
  - General Description of Process, 23-2
  - Introduction, 23-2
  - Observation Form
    - overview, 23-11
    - Section A - Primary Client Category, 23-11
    - Section B - Activity Definitions, 23-15
    - Section C - Activity Type, 23-20
  - Observations, Foster Care, 23-6
  - Deficit Reduction Act 2005, 23-10
  - NYS Title IV-E Saturation Rate, 23-8
  - Title IV-E in Non-Title IV-E setting, 23-10
  - Title XX below 200%, 23-10
  - Preparing the sample, 23-5
  - Who is sampled?, 23-5
- SRMS, Acronym expanded, Acronyms-15
- SRO, Acronym expanded, Acronyms-15
- SS, Acronym expanded, Acronyms-15
- SSA, Acronym expanded, Acronyms-15
- SSBG
  - Acronym expanded, Acronyms-15
  - Glossary entry, Glossary-37
- SSDB, Acronym expanded, Acronyms-15
- SSHSP, Acronym expanded, Acronyms-15
- SSI
  - Acronym expanded, Acronyms-15
  - Glossary entry, Glossary-38
- SSI-Related, Glossary entry, Glossary-38
- SSL, Acronym expanded, Acronyms-15
- SSN, Acronym expanded, Acronyms-15
- SSRR, Acronym expanded, Acronyms-15
- Standard Of Payment System, Glossary entry, Glossary-37
- State Charges
  - Glossary entry, Glossary-37
- State Child Health Plus, 11-3
- State Children's Health Insurance Program (SCHIP – MA), Glossary entry, Glossary-36, Glossary-37
- State Fiscal Year (SFY), Glossary entry, Glossary-37
- State Parent Locator Service (SPLS), Glossary entry, Glossary-37
- Statement Of Estimated Annual Maintenance Costs (SEAMC), Glossary entry, Glossary-37
- STEHP
  - Glossary entry, Glossary-37
- STEHP, Acronym expanded, Acronyms-15
- Step-down allocation
  - Methodology
    - Forms and procedures for applying, 20-3
    - Procedures for completing sample form, 20-3
  - Procedure, introduction, 20-2
  - Procedure, steps necessary for using, 20-2
- Step-down allocation procedure, 2-9
- Stipends, Glossary entry, Glossary-38
- SUA, Acronym expanded, Acronyms-15
- Submitting form LDSS-539 "Information on Office Space Rental Charges In Publicly Owned Buildings", 24-15
- Subsidiary Ledger, Glossary entry, Glossary-38
- Subsidized Employment, Glossary entry, Glossary-38
- Substitute Care, Glossary entry, Glossary-38

- Summary of salary and function assignments, 4-15
    - Salary costs and staff counts NYC, 4-17
    - Sample form, 4-16
    - Transferring to Schedule D, 4-17
  - Supervised Independent Living Program (SILP),
    - Glossary entry, Glossary-38
  - Supplant, Glossary entry, Glossary-38
  - Supplemental Claim, Glossary entry, Glossary-38
  - Supplemental Nutrition Assistance Program (SNAP)
    - Allocating costs to categories, 2-7
    - Function, description, 3-13
  - Supplemental Nutrition Assistance Program (SNAP)
    - Employment and Training (E&T)
      - Non federal "Safety Net" program, 3-9
      - SNAP E&T, 100% funds, 3-8
      - SNAP E&T, 50% funds, 3-8
      - SNAP E&T, Dependent care reimbursements, 3-8
      - SNAP E&T, Participant reimbursement, 3-8
      - SNAP E&T, Program description, 3-7
  - Supplemental Nutrition Assistance Program (SNAP),
    - Glossary entry, Glossary-38
  - Supplemental Nutrition Assistance Program
    - Employment & Training (SNAP E&T), glossary entry, Glossary-38
  - Supplemental Nutrition Assistance Program
    - Employment and Training
      - Dependent Care Reimbursement, 50% FFP, 10-9
      - General Equivalency Diploma (GED®) Fee, 10-10
      - Participant Reimbursement, 50% FFP, 10-9
      - Program description (SNAP E&T), 10-7
      - SNAP E&T, 100% Federal Participation, 10-9
      - SNAP E&T, 50% FFP, 10-9
  - Supplemental Security Income (SSI), Glossary entry, Glossary-38
  - Support Collection Unit (SCU), Glossary entry, Glossary-39
  - Support Hearing, Glossary entry, Glossary-39
  - Support Obligation, Glossary entry, Glossary-39
  - Support Order, Glossary entry, Glossary-39
  - Support Petition, Glossary entry, Glossary-39
  - SURS, Acronym expanded, Acronyms-15
  - SWIB, Acronym expanded, Acronyms-15
- T**
- TA
    - Acronym expanded, Acronyms-16
    - Glossary entry, Glossary-39
  - TA Household, Glossary entry, Glossary-39
  - TANF
    - Acronym expanded, Acronyms-16
  - Administrative Activities, employment, 10-5
  - Block Grant, Glossary entry, Glossary-39
  - Data Collection and Reporting, Glossary entry, Glossary-39
  - FNP Employment Programs, and, 10-6
  - Maintenance of Effort (TANF MOE), Glossary entry, Glossary-39
  - Program Activities, employment, 10-4
  - Reporting and Control System (TRACS), Glossary entry, Glossary-39
  - Rules for reporting General Services costs as program or administrative, 7-2
  - Services Block Grant, Glossary entry, Glossary-39
  - Services Plan, Glossary entry, Glossary-39
  - State Plan, Glossary entry, Glossary-39
  - TANF funded services
    - Cost allocation, 2-8
    - Description, 32-2
    - Function, description, 3-18
    - Introduction, 32-2
    - Types of costs allocated to, 32-6
    - Types of employees assigned to, 32-5
  - TANF-EAF, Acronym expanded, Acronyms-16
  - TANF-MOE
    - Acronym expanded, Acronyms-16
    - Glossary entry, Glossary-39
  - TAP, Acronym expanded, Acronyms-16
  - TASA
    - Acronym expanded, Acronyms-16
    - Glossary entry, Glossary-39
  - TASB, Acronym expanded, Acronyms-16
  - Team, intake and assessment, 30-3
  - TEAP
    - Acronym expanded, Acronyms-16
    - Glossary entry, Glossary-40
  - Teen Age Services Act (TASA), Glossary entry, Glossary-39
  - TEM, Acronym expanded, Acronyms-16
  - Temporary Assistance (TA), Glossary entry, Glossary-29, Glossary-39
  - Temporary Assistance Employment Program Under TANF, Glossary entry, Glossary-40
  - Temporary Assistance To Needy Families (TANF)
    - Glossary entry, Glossary-40
  - THPI, Acronym expanded, Acronyms-16
  - Time Limit Exemptions, Glossary entry, Glossary-40
  - Time Limit, Glossary entry, Glossary-40
  - Time reports
    - Child Support Activities and Collections Unit, 4-11
    - Supplemental Nutrition Assistance Program (SNAP) Unit, 4-6
  - Time reports, 4-6
  - Title IV-B
    - Subpart 1 – child welfare services, 9-6

- Subpart 2 – promoting safe and stable families services, 9-7
  - Title IV-D
    - Allocation of costs to functions TANF, non-TANF, and non-IV-D on LDSS-2674, 15-8
    - Calculation of case type percentages on LDSS-2674, 15-6
    - Child support activities and collections unit time report
      - Instructions for completing, 4-13
      - Sample form, 4-14
    - Child support activities and collections unit time report, 4-11
    - Child support activities, allocating costs to categories, 2-7
    - Child support activities, calculation of percents on LDSS-2547, 15-14
    - Distributing local costs to client categories, 15-12
    - Summarizing child support and collection unit salaries, 4-13
  - Title IV-D (Child Support Services), Glossary entry, Glossary-40
  - Title IV-E
    - Glossary entry, Glossary-40
  - Title XIX (Medicaid), Glossary entry, Glossary-40
  - Title XX
    - Acronym expanded, Acronyms-16
    - Below 200%, Acronym expanded, Acronyms-16
    - Glossary entry, Glossary-40
  - TMA, Acronym expanded, Acronyms-16
  - TOP
    - Acronym expanded, Acronyms-16
    - Glossary entry, Glossary-41
  - TPR, Acronym expanded, Acronyms-16
  - TRACS
    - Acronym expanded, Acronyms-16
    - Glossary entry, Glossary-39
  - Training
    - Function, description, 3-12
  - Training And Employment Assistance Program (TEAP), Glossary entry, Glossary-40
  - Training costs
    - Additional state aid for training director, 13-11
    - Allocating costs to categories, 2-7
    - Allocating to F30 non-administrative/local programs, 2-12
    - Introduction to distributing and claiming, 13-2
    - Training cost cap, 13-3
  - Training function
    - Description of CYF function, 30-7
    - Types of employees assigned to CYF function, 30-9
  - Training/Rehabilitation, Glossary entry, Glossary-40
  - Transition Pool, Glossary entry, Glossary-41
  - Transitional Employment Advancement Program (TEAP), Glossary entry, Glossary-40
  - Transitional Medicaid (TMA), Glossary entry, Glossary-41
  - Transitional Services, Glossary entry, Glossary-40
  - Transmission Report, Glossary entry, Glossary-41
  - Transmission Statistics Report, Glossary entry, Glossary-41
  - Treasury Offset Program (TOP), Glossary entry, Glossary-41
  - Trust And Agency Account, Glossary entry, Glossary-41
  - Trust And Agency Fund, Glossary entry, Glossary-41
  - TSP, Acronym expanded, Acronyms-16
- ## U
- UIB, Acronym expanded, Acronyms-16
  - UIFSA
    - Acronym expanded, Acronyms-16
    - Glossary entry, Glossary-42
  - Unaccompanied Refugee/Entrant Minors Program (UREMP), Glossary entry, Glossary-41
  - Uncapped, Glossary entry, Glossary-42
  - Uniform Interstate Family Support Act (UIFSA), and Uniform Reciprocal Enforcement of Support Act (URES), Glossary entry, Glossary-42
  - Uniform System of Accounts for Counties, Glossary entry, Glossary-42
  - United States Department Of Agriculture (USDA), Glossary entry, Glossary-42
  - Unliquidated Obligations, Glossary entry, Glossary-42
  - Unobligated Balances, Glossary entry, Glossary-42
  - Unsatisfactory Report, Glossary entry, Glossary-42
  - UREMP
    - Acronym expanded, Acronyms-16
    - Glossary entry, Glossary-41
  - URES
    - Acronym expanded, Acronyms-16
    - Glossary entry, Glossary-42
  - URM, Glossary entry, Glossary-41
  - USCIS, Acronym expanded, Acronyms-16
  - USDA
    - Acronym expanded, Acronyms-16
    - Glossary entry, Glossary-42
  - Use allowances
    - For maintenance in lieu of rent, 24-4
  - UTX, Acronym expanded, Acronyms-16

## V

VA, Acronym expanded, Acronyms-16, Acronyms-17  
 Valuation of in-kind contributions, 5-30  
 VAWA, Acronym expanded, Acronyms-17  
 VB, Acronym expanded, Acronyms-17  
 Vendor Remittance Statement, Glossary entry, Glossary-42  
 Violation Petition, Glossary entry, Glossary-42  
 Visitation, Glossary entry, Glossary-42  
 VITA, Acronym expanded, Acronyms-17  
 Vocational Skills, Glossary entry, Glossary-42  
 Vocational Training, Glossary entry, Glossary-42  
 Voluntary Acknowledgement of Paternity, Glossary entry, Glossary-43  
 Voluntary Placement, Glossary entry, Glossary-43

## W

Wage Subsidy, Glossary entry, Glossary-43  
 Wage Withholding, Glossary entry, Glossary-43  
 Welfare Management System (WMS)  
   Function, description, 3-18  
 Welfare Management System (WMS) function  
   Description, 30-7  
   Types of employees assigned to CYF function, 30-9  
 Welfare Management System (WMS), Glossary entry, Glossary-43  
 Welfare Reporting and Tracking System (WRTS), Glossary entry, Glossary-43  
 Welfare-to-Work Block Grant (WtWBG), Glossary entry, Glossary-43  
 Welfare-To-Work Division (WWD), Glossary entry, Glossary-43  
 WFW, Acronym expanded, Acronyms-17  
 WIA, Acronym expanded, Acronyms-17  
 WIC, Acronym expanded, Acronyms-17  
 WMS  
   Acronym expanded, Acronyms-17  
   Glossary entry, Glossary-43  
 WMS operational costs  
   Claiming, 17-9  
     Additional information concerning HEAP, 17-11  
     Notes to procedure, 17-10  
   Introduction, 17-2  
 WMS worksheet  
   For NYC, 17-8  
   Use to determine allocation percentages for F16 costs, 17-3  
 Work Activity, Glossary entry, Glossary-43

Work Experience Activities, Glossary entry, Glossary-44  
 Work Experience, Glossary entry, Glossary-44  
 Workforce Innovation and Opportunity Act (WIOA), Glossary-44  
 Workforce Investment Act (WIA), Glossary entry, Glossary-44  
 Working Disabled Buy-In Program, 11-3  
 Worksheet for administrative staff quarterly in-service training report, instructions, 27-10  
 WRAP, Acronym expanded, Acronyms-17  
 WRM, Acronym expanded, Acronyms-17  
 WRR, Acronym expanded, Acronyms-17  
 WRTS  
   Acronym expanded, Acronyms-17  
   Glossary entry, Glossary-43  
 WSP, Acronym expanded, Acronyms-17  
 WtW, Acronym expanded, Acronyms-17  
 WtWBG  
   Acronym expanded, Acronyms-17  
   Glossary entry, Glossary-43  
 WWD  
   Acronym expanded, Acronyms-17  
   Glossary entry, Glossary-43

## Y

YIP, Acronym expanded, Acronyms-17  
 YOP, Acronym expanded, Acronyms-17  
 Youth Bureau, division of Department of Children, Youth and Families, 30-2  
 YRO, Acronym expanded, Acronyms-17  
 YWS, Acronym expanded, Acronyms-17

