



Nassau County Department of Human Services
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How to Process a Claim – General instructions

Nassau County Department of Human Services- Office of Mental Health, Chemical Dependency & Developmental Disabilities
Rev 05/08/2017

NYS Website Consolidated Fiscal Report: **Due April 1st**

http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html

The Claim consists of: TWO Complete copies

- 1) One copy for the Comptroller's Office
- 2) One copy for our in-house file.

- A Nassau County Claim Voucher – NIFS 560 form
- Certification Page(s)
- Summary (category) Sheets

(Do not include blank expense/revenue sheets, keep sheets clean of items not being claimed.

Claims are to be legible and readable, no white out allowed.

Comptrollers does **Random Audits** twice a year, you should always have a complete copy of Full Documentation for every claim in the event of said Audit or request for Full Doc for a quick turnaround. Any delay will postpone payment of claim. **DO NOT SEND FULL DOC UNTIL COMPTROLLERS REQUESTS IT FOR A SPECIFIC CLAIM**

Single Audit- for those agencies with Federal Funds may result in additional requests for Full Documentation.

The county uses the **Modified Accounting Method** - Expenses incurred are for the contract year. If expenses were incurred in a prior year, but paid in the current year, the expense belongs to the prior year's contract. These expenses can be claimed on a Supplemental Claim on the prior years' contract. A claim can be submitted for prior month's expense, but not for future expenses (prepay). ****exception-** you can claim quarterly prepays only. I.e: Insurances and annual contractual agreements. Rent is considered month to month – (as per co 5/17) Expenses spanning two years should be prorated for the current contract year.

Claim vouchers: Claim vouchers/ PDF copies can be obtained from the Nassau County Web-site: www.nassaucountyny.gov, go to "County Departments" - Comptroller's Office or type in "claim voucher" in the search box. We will need one original and one copy, both with original signatures.

If you have a name change or address change, you need to submit a notice on letterhead, a vendor form (#700) will be sent to you to complete and then forwarded to comptroller's office.

Please fill out:

Box # 2 Contract # (always start with): CQHS _____

Box # 4 - VF# = your company's Federal Tax id#

Box # 6 - & 7 – Agencies Name & address

Box # 8 - Claimant's Certification - Name and **Original** Signature, date

Certifications of Expenses Summary Page MUST have an original signature with date.

Please mark if **OASAS** or **OMH**, with correct contract #, CQHS _____

When claiming for Multiple Programs – Comptroller's (1/9/14) requires a Total Certification Summary Sheet (of all programs).

SUMMARY PAGES/CATEGORIES: please make sure to include Vendor name with full explanation, (ex: if credit card, employee or Petty Cash reimbursement- must also have **store name**), no abbreviations or initials, explain what the item is, please be specific ex: maintenance of what?

Check amount is ALWAYS the original (full/gross) check amount, (do not prorate), Amount claimed should reflect the proration/partial of original amount that is being claimed.

Re-Claiming a Previously Denied Expense

You **must attach a copy of the original Disallowance Sheet** along with the pertinent information/backup to re-claim. Include in next claim (not separate claim unless prior year)

First of the Year's Claim (January)

Claims are sent to the Comptroller's Office with a copy of the budget developed for each agency.

The Comptroller's Office develops their own spreadsheet to track an agency's expenses.

Please stay within your budget and within each individual program's budget.

Any formal Budget of Record increase requires approval from OASAS and Requests for Modifications must be approved by OASAS before we can allow any additional expense to be reimbursed. This process may take several months for approval.

DO NOT COMBINE PREVIOUS YEAR'S EXPENSE WITH THIS YEAR'S EX: Dec & Jan. should be separate claims. Additional claims for Dec should be a Supplemental Claim

End of Year Claims

Ongoing to March of following year - Comptrollers reviews all advance payments & recoupments. Any agencies with outstanding advance may have their claims and or contracts held for all NC Departments with your contracts. Reconciliation date is indicated in your contract. (usually 90 days after end of contract).

Next year's contracts are processed end of year & beginning of year; claims should be submitted timely, regardless of contract status. We can review the claims & be prepared to submit them once contract is fully executed which can take 2-4 months.

Recoupment of Advances

Advances are defined by your contract language and if issued they will be recouped on an **11** month schedule (starting with January claim) unless you have a special arrangement. This is to ensure the full recoupment by December. The Comptroller's Office requires that all advance monies are to be accounted for by the **end of each year**. If an agency has an outstanding advance balance due it must be reconciled or it may affect future payments of next year's advances/and or monthly reimbursements. The schedule of recoupment can be changed at the discretion of the Department. If your agency decides to reconcile the outstanding advance with a check, please make check payable to Nassau County Treasurer's Office.

Increase of Claims Expense/Reimbursement

We are not allowed to increase a claim. If we determine that the amount claimed should be more that your agency has listed, we have to take the lower amount.

Categories of Claim (Universal Budget Form-2011)

Descriptions should always include vendor name, type of service and full explanations, no abbreviations please. If using a credit card or petty cash you must include vendor/store

Prepaid Expenses (comptroller's memo of 10/29/14)

Can claim (prepaid) quarterly expenses in addition to monthly prorated items, ex: Quarterly Insurance payments. Rent is considered month by month expense (co 5/2017).

Line 1a. Salaries GROSS Salary amounts should include GTL.

If your agency has multiple programs that use the same employee; a separate sheet summarizing that person's prorated charge and total salary would be helpful.

We cannot pay more than that person's gross salary. Please list employees by pay period, alphabetically and by ADP Payroll Register runs- (labor distribution do not include all pertinent information needed for comptroller's). This helps when Full Documentation is requested.

No longer list FTE (Full Time Equivalents - %) –on salary page. (This refers to the amount of time staff works in that program, not the salary prorated)

Ongoing COLA salary increases and Union negotiations are reimbursable. (CO Mar 2014). **Bonuses, Merit awards and one-time increments** are no longer reimbursable per the comptroller's office.

Universal Budget Form states that the salaries should be consistent with salaries on the NYS CBR-Schedule CFR4. Please note OMH no longer requires a CBR submission.

Line 1b. Fringes

Please keep expenses in same order on sheets. FICA is calculated on salaries claimed (only) at .0765%. (no need to list each pay period separated). Fringe is separated into - Mandated: Social Security, Workman's Compensation, Unemployment Insurance and NYS Disability. Non-mandated Fringe: Health, Dental, Life Insurances, Pension Funds, and Long Term Disability. No reimbursement for fines for failure to pay WC allowed. Full Doc should show how totals were arrived at.

OTPS

Please group OTPS expense in the same order as the summary sheet.

There is no allowance for sales tax, except for Telephone and Utilities.

Expense reimbursement requests are for current charges only. There are no reimbursements for past due, late, penalty charges, financial charges or arrears. No reimbursement for loans or interest on loans (as per CO). Expenses can only be claimed when actually PAID.

Line 2. Consultants

Consultants provide direct client services; the work performed must be applicable to the current contract's year. Ex: Medical Director, Nurse, Psychologist etc.

Line 3. Travel

Fuel, Lodging and Mileage (www.IRS.gov, 2017 = \$.535). Mileage is calculated from border to border - from the office to destination (minus the normal mileage calculation from your house to your office) or using MapQuest. Includes employee mileage & client travel.

Travel for employees (as defined by OASAS) if more than 35 miles from home: lodging & meals is allowed. Tipping and sales tax is not allowed. Same criteria for MH.

A conference with registration fees > \$100 requires Department approval. Please submit copy of registration, agenda, proof of payment & verification of attendance (copy certificate, etc.) on all conferences.

All Out-of-State travel must have NYS & Department approval, prior to travel. Training/Seminar- please list names of attendees on expense sheet.

No reimbursement of Traffic Tickets per CO 4/8/15

Line 4. Equipment

4a. Equipment Rental/Lease – Purchase, lease or rent ex: Copiers, water cooler, postage machine, etc.

4b. Equipment Purchased

Note large purchases including furniture, building renovations & projects require both programmatic & fiscal approval. If you use a NYS contract, please supply contract # - (no bids are required if NYS contract), <http://www.ogs.state.ny.us/purchase> is the website to see NYS contract information. **A letter of approval, invoices or proof of payment may be required.**

CD- If total purchase exceeds \$1,000, must have N.C. Equipment form and 3 written bids. If total purchase exceeds \$2,500, must have Equipment form, 3 written bids and written approval from OASAS.

MH- If total equipment purchase exceeds \$5,000, must have N.C. Equipment form, written approval from NYS OMH, and retain in records 3 verbal bids. If total equipment purchase exceeds \$25,000, must have Equipment form, NYS OMH approval and 5 written bids. Please see OMH Spending Plan Guidelines for additional requirements. Extended warranties are not honored. Service contracts for appliance will not be honored, unless agency can fully justify need for appliance.

OMH approval is required **prior** to equipment purchases exceeding \$5,000 and must be received by December 1st of the current fiscal year.

Line 5. Supplies and Materials - Non-Household & Household

Ex: Postage, janitorial supplies, office supplies, calculators, etc. No art or holiday decorations allowed. Client supplies belong in Department Specific.

Line 6. Contractual

Indirect services acquired by the contractor under a separate contract or subcontract, ex: accounting se ADP payroll services, legal, CPA services, snow removal, janitorial cleaning, exterminations, garbage p lawn services, security services, elevator service, computer services, etc. Invoices must list hours and d service and amount charged per hour. Include all ongoing monthly invoices.

Line 7. Rent/Maintenance in Lieu of Rent

If paying Mortgage, please list in description field "Mortgage – interest only- not rent". We do not reimburse the principal.

Line 8 Utilities: Report all utilities by specific expense. Utilities: Gas, electric, water, heating oil, telephone, cable and communications systems. Sales tax is allowed (on Utilities only).

Line 9. Department Specific Costs- Client Costs ONLY

ex: Lab services (please respect our Clients confidentiality and black out last names on all submissions), Client expenses: medical supplies, clothing expense, client activities, food (claim must state Food for Client) etc. Please provide a list of all food expenses, listing dates, amounts, and store. Tax, tips and gift cards are NOT allowed. Mental Health - Service Dollars for clients, must be preapproved by caseworker, client must be unable to pay for item/service.

Line 10. Other Costs

ex: Repairs to equipment (if not contractual/ongoing), all insurances: property, casualty & liability, staff development - including registration fees for lodging. Printings/publications, subscriptions (prorated).

Training must include agenda & list of attendees (employees). No reimbursement for tuition/licensure, professional license/renewal and personal enrichment. Per CO (2016) Continuing Ed for credit trainings will require copies of agenda showing content, copies of registration, and verification of payment/attendance.

Public Relations Campaign expenses will be disallowed unless it pertains to Outreach.

Ads - If an employment ad is to be claimed, please enclose copy of ad in the resultant publication. Ads over \$800 require Department Approval. **MTA tax** = .0034% of salary allowance. Co will not reimburse agency for fines or tickets. (11/22/16)

Line 11. Administrative Overhead

Total administrative and overhead costs indirectly associated with the contract but attributable to the overall operation of the organization. Ex: costs for general record keeping, budgeting, fiscal management, accounting, personnel and procurement. AOH can be a % of total Personnel, Fringe and (some) OTPS, or actual costs. Do not include Rent and Equipment

Line 12. If Revenue exceeds the allowable expenses claim will be entered as zero. **Do not send Negative claims, do not send blank revenue sheet.**

Line 13. Agency contribution – not CD contracts, only some MH agencies have a contribution, Delete from formula from Certification Spreadsheet if not utilized

Full Documentation Requests – DO NOT SEND UNLESS SPECIFICALLY REQUESTED FOR A CLAIM
Documentation must be organized to match the summary sheets (in order).

Proof of Payment, Invoices, (cannot be past due, only current invoices) with check #'s and dates of payments, receipts & allocation breakdown if not full amount of check for every expense claimed. Proof of payment normally is a copy of a check or an Invoice marked Paid with check number and amount on it. But you may be required to provide copies of cancelled checks or bank statements as well. If several invoices or amounts you MUST include a calculation TAPE.

Salary ex: Payroll Register must include name, check #, pay period, gross amount (including GTL) & allocations breakdown. Runs must be in same order as Salary Sheets. Labor Distribution (for allocation purposes) are not helpful if it does not include all above info.

Fringe ex: Fica is always .0765 of your claimed Payroll expense, (**NO backup** is required for FICA & MTA) NY Disability can be found on your registries, everything else is an invoice with names (must be on program payroll) highlighted & allocations

OTPS Expenses ex: invoices or receipts with service period & allocation breakdowns.

Revenue ex: bank statements, ledgers, deposit slips, etc.



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New York State Consolidated Fiscal Reporting and Claiming Manual	Subject: CFR-1 – Program/Site Data	Section: 13.0	Page: 13.7
	Reporting Period: January 1, 2014 to December 31, 2014		Issued: 11/14

22. ~~Repairs and Maintenance:~~ The costs related to minor repairs of the program/site physical plant and/or costs that maintain or restore an asset to its normal or expected useful life. Also include costs for contracted services, such as housekeeping, garbage removal (including medical waste) and snow removal. ~~Repairs and maintenance costs incurred that extend the useful life of an asset or substantially increase its productivity should not be reported on this line; these costs must be capitalized and depreciated.~~

The following defines the difference between a capitalized expenditure and a repairs and maintenance expense:

For acquisition of a new asset, the cost would be a capital expenditure and depreciated if its useful life is equal to or greater than 2 years and the value is \$5,000 or more. The cost of renovations/improvements that extend the useful life of or substantially increase the productivity of the asset must be capitalized and depreciated. For example: 1) fixing a few shingles on a roof would constitute a repair while replacing the entire roof with new shingles would be a capitalized expense; 2) replacing a pane of glass of a broken window is a repair while replacing the entire window (frame and all) if \$5,000 or more would constitute a capital expenditure.

OASAS: Report contracted services for housekeeping, garbage removal (including medical waste), snow removal and maintenance on line 40, using the predefined detail line "Contracted Support Personal Services."

OPWDD: OPWDD service providers should also see program types 0294 through 0299 (Residential Reserve for Replacement) and 1850 (Voluntary Preservation Project) in Appendix G.

23. **Utilities:** The costs related to electricity, heat, water and sewage system charges. **Real estate taxes should be included on line 56.**
24. **Transportation Related – Participant:** The costs related to site based vehicles used for transporting students/clients, e.g., field trips or transportation between multiple locations within a program/site. Include only expenses associated with the program/site such as vehicle fuel, repairs and maintenance; not expenses associated with a transportation cost center. Any major repairs which extend the useful life of the vehicle should be capitalized (i.e., the cost should be added to the value of the vehicle and depreciated over the new estimated useful life, see Appendix O). Do not include vehicle lease costs, vehicle depreciation, vehicle interest costs or vehicle insurance costs which are reported on lines 42, 44, 46 and 39 respectively. Do not include garaging costs for vehicles which are, as appropriate, reported on lines 49, 51, 52 or 55.
- OPWDD:** Do not report expenses for transportation to and from Day Treatment, HCBS Day Habilitation and/or HCBS Prevocational Services on this line. (See instructions for Program Codes 0670 and 0880 in Appendix G for reporting these expenses.)
25. **Staff Travel:** The costs related to program/site and program administration incurred by employees who are traveling on official business of the service provider (i.e., transportation, lodging, meals, parking).
26. **Participant Incidentals:** The costs associated with participant entertainment, recreation, summer camp, and clothing for which the service provider has paid. Do not include expenses that the participant has paid for personally.

County employees shall receive a mileage allowance as compensation for the use of their private vehicles strictly in accordance with the terms of current labor contracts and County ordinances. Payment will be made monthly upon submission of this certificate properly completed and signed in accordance with the following instructions:

1. Fill in all personal information required. Regular work station location can be shown either as an address or as the name of the facility, such as "County Office Building" or "Medical Center", etc.
2. Enter the month and year in the space provided and list in that column actual dates when mileage was incurred.
3. Give actual addresses of departure and arrival locations, such as "1 West Street, Mineola", etc. and indicate the number of miles traveled in the last column. If additional space is needed, use another sheet and combine all mileage claimed for the month on one certificate.
4. In no case will mileage be allowed between your home and your regular work station. If your first stop in the morning is not your regular work station, only that mileage in excess of the distance from your home to your regular work station will be allowed. Similarly, if you do not leave for home from your regular work station, only that mileage in excess of the distance from your regular work station to your home will be allowed.
5. Refer to the appropriate Nassau County Mileage Chart in computing all mileage traveled within Nassau County. Other methods of computation, including actual odometer readings, will not be acceptable. Appeals for review of the distances shown in the Nassau County Mileage Chart may be made to the Vendor Claims Section in the County Comptroller's Office (571-2856).
6. Tolls, parking meter expenses, and outside telephone call expenses may be converted into miles by the following formula and added to the total mileage claimed for reimbursement.

$$\frac{\text{Cost of tolls, parking meters,} \\ \text{And outside telephone calls}}{\text{Reimbursement rate per miles}} = \text{Expenses converted} \\ \text{to miles}$$

Include an attachment listing actual expenses and submit receipts where available

7. Sign and date the employee certification after carefully reading the statement. All conditions of the certification must be met or claim will not be valid and you will be required to refund any monies received against it.
8. Submit certificates on a monthly basis to your supervisor for approval and forwarding to your department personnel office for final processing.

Instructions for Departmental Personnel Office

1. Miles traveled are to be checked to confirm that they are in accordance with the appropriate Nassau County Mileage Chart and audit block initialed.
2. Addition of hours is to be checked and audit block initialed.
3. Indicate in which payroll employee is included (A, B or C) and appropriation code to be charged.
4. Employee name, social security number and other data are to be included, on your department's monthly Mileage Claim Sheet, Form No. X-107.4 for filing with the County Comptroller, Payroll Division, and the date of that claim sheet entered in the audit box.
5. This form must be retained in department files for six years for audit by the County Comptroller as requested.

No Reimbursement for fees

OTPS

Please group OTPS expense in the same order as the summary sheet.

There is no allowance for sales tax, except for Telephone and Utilities.

Expense reimbursement requests are for current charges only. There are no reimbursements for past due, late, penalty charges, financial charges or arrears. No reimbursement for loans or interest on loans (as per CO). Expenses can only be claimed when actually PAID.

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No reimbursement of Traffic Tickets per CO 4/8/15.

Line 4. Equipment

4a. Equipment Rental/Lease – Purchase, lease or rent ex: Copiers, water cooler, postage machine, etc.

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Ex: Postage, janitorial supplies, office supplies, calculators, etc. No art or holiday decorations allowed

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Indirect services acquired by the contractor under a separate contract or subcontract, ex: accounting services, ADP payroll services, legal, CPA services, snow removal, janitorial cleaning, exterminations, garbage pickup, lawn services, security services, elevator service, computer services, etc. Invoices must list hours and dates of service and amount charged per hour. Include all ongoing monthly invoices

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ex: Repairs to equipment (if not contractual/ongoing), all insurances: property, casualty & liability, staff development - including registration fees for lodging. Printings/publications, subscriptions (prorated). **Training must include agenda & list of attendees** (employees). No reimbursement for tuition/licensure, professional license/renewal and personal enrichment. Per CO (2016) Continuing Ed for credit trainings will require copies of agenda showing content, copies of registration, and verification of payment/attendance. Public Relations Campaign expenses will be disallowed unless it pertains to Outreach. If an employment ad is to be claimed, please enclose copy of ad in the resultant publication. Ads over \$800 require Department Approval.

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Full Documentation Requests – DO NOT SEND UNLESS SPECIFICALLY REQUESTED FOR A CLAIM

Documentation must be organized to match the summary sheets (in order).

-Proof of Payment, invoices, (cannot be past due, only current invoices) with check #'s and dates of payments, receipts & allocation breakdown if not full amount of check for every expense claimed. Proof of payment normally is a copy of a check or an Invoice marked Paid with check number and amount on it. But you may be required to provide copies of cancelled checks or bank statements as well. **If several invoices or amounts you MUST include a calculation TAPE.**

Salary ex: Payroll Register must include name, check #, pay period, gross amount (including GTL) & allocations breakdown. Runs must be in same order as Salary Sheets. Labor Distribution (for allocation purposes) are not helpful if it does not include all above info.

Fringe ex: Fica is always .0765 of your claimed Payroll expense, **(NO backup is required for FICA & MTA) NY** Disability can be found on your registries, everything else is an invoice with names (must be on program payroll) highlighted & allocations.

OTPS Expenses ex: invoices or receipts with service period & allocation breakdowns.

Revenue ex: bank statements, ledgers, deposit slips, etc.

Handwritten: NYS Prep